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explorer, and scholar

Handwritten: J. B. Tyrrell Esq.
Esquire

When I wrote this the 4th July 1830 I
began this book

William Lloyd

William Lloyd

William Tyrrell his Book

I began this Book the 28 of July 1830

William Tyrrell the 4 of May

George Foster

William Tyrrell his Book

I Began this Book the 28 of July

William Tyrrell

BOOK-KEEPING,

IN THE

True Italian Form

OF

DEBTOR AND CREDITOR,

BY WAY OF DOUBLE ENTRY;

OR,

PRACTICAL BOOK-KEEPING

EXEMPLIFIED,

FROM THE PRECEPTS OF THE LATE INGENIOUS

D. DOWLING,

AUTHOR OF MERCANTILE ARITHMETIC.

*With the Addition of Computations in Exchange, and Tables shewing
the Proportion that the Weights and Measures of the prin-
cipal Cities in Europe bear to each other.*

BY

WILLIAM JACKSON, ACCOMPTANT.

DUBLIN:

PRINTED FOR D. WOGAN, 28, MERCHANT'S-QUAY.

1815.

PRICE 5s. 5d.

BOOK-KIPPING

The Boston Book

BOSTON AND LONDON

BY WAY OF THE

THE BOSTON BOOK

THE BOSTON BOOK

THE BOSTON BOOK

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PREFACE.

IN conducting of Business (as the compiler of the Treatise, called **PRACTICAL BOOK-KEEPING**, observes) Order and Method contribute very much to lighten the Care, facilitate the Dispatch, and ensure the success thereof: And the advantages of regularity are not more sensibly experienced by the extensive Trader in any part of his transactions, than in the orderly stating and keeping his Books of Accounts. This being a point of the utmost importance, the neglect thereof is often attended with the most disastrous consequences; as it is manifest, his affairs must be in disorder, whose Books of Accounts are so: Which, if they had been rightly kept and judiciously posted, the situation of his affairs could be readily known from the regularity of his entries: And among the *Hollanders* it is taken for a maxim, That, “ he who fails in “ business or becomes a bankrupt, must have been ignorant of this important branch of knowledge;” an evident instance of the great estimation they have for the **ART** of Book-keeping, and of the indispensable necessity that an accomplished Merchant lies under to be perfectly acquainted with it.

The Method, which for a series of time past, has been universally adopted by merchants of distinction for keeping their accounts, is that called the *ITALIAN* method, by a double entry of Debtor and Creditor, which by way of eminence is now always distinguished by the appellation of **BOOK-KEEPING**, as being of all others the most perfect, the most elegant, and the most satisfactory, either for the merchant's own information in the general state of his affairs, or any particular branch thereof,

or otherwise for the inspection of others who may have had connections with him in trade.

Therefore the general plan, and manner of expression in making entries to be laid before pupils, as a proper pattern for their instruction, ought to be such as may furnish their understandings with the clearest ideas of the principles on which they are to proceed, and imperceptibly familiarize them in that method, and to that style, proper to be used in real business: And, from a copious variety of precedents, teach young proficients how to dispose Occurrences of any kind, in the neatest and most correct mercantile manner.

For,

Though “not only every province and country, but every profession hath its peculiar dialect, and manner of expression: That which graces the merchant is distinguished by conciseness with perspicuity, and simplicity with elegance, rejecting all useless superfluities; yet adopts that which is easy, intelligible, natural and useful.”

The generality of speculative writers on this subject, not too closely adhering to these principles, have deviated too much from natural simplicity, and by aiming too strictly at Art, have introduced sundry needless Accounts, particularly in Company, tending rather to perplex than elucidate their Journal and Leger Entries.

Previous to these Treatises called the Complete System of *Italian Book-keeping*, or the complete system of practical Book-keeping from *Dowling's* precepts, the first pieces worthy of the name that appeared in print here, were *Webster's Essay on Book-keeping*, and *Mair's Book-keeping methodized*. And indeed *Webster's Theory* and instructions were well received, but his Examples were neither sufficiently comprehensive, nor his Foreign Company Accounts so well adapted to the course of trade as the importance of the subject required; *Mair* indeed reduced his rules into a regular easy system,

PREFACE.

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system, and merited great applause, though at the same time his examples, neither in Foreign nor Company Accounts, were handled in so mercantile and perspicuous a manner, in his Journal and Leger, as might be expected from so eminent an Author on other subjects, and his set of Books were deemed to be very short or deficient.

These defects gave the ingenious author of Mercantile Arithmetic a fair opportunity of displaying his abilities, in teaching the excellent art in the city of *Dublin*; and undoubtedly had he lived to revise and publish his own curious system of instructions, upon the art of Book-keeping, he would have imparted his knowledge to the world with the greatest advantage and elegance; but it seems that after his decease nothing could be found on the subject but imperfect copies taken by school-boys from his first manuscript; some of which falling into the hands of *J. H.* a young man of considerable experience in the Counting-house, who, thinking it a pity that such excellent precepts should be lost, collected as much of the scattered remains as he possibly could, and set himself to work, in order to rescue from obscurity, and introduce to public view, that curious piece, entitled, *A Complete System of Practical Book-keeping*, extracted from and comprehended in that highly applauded method commonly called *Dowling's*; which Edition having met with a generous encouragement by subscription, and the remainder now sold off, I have revised the work at the request of certain Book-sellers who propose to republish it.

But finding it abound with puerile expressions, far beneath the pen of the original author, I have presumed to make such alterations as appeared necessary to render the expression of the Entries conformable to the language of the most eminent Accountants now in the practice of business; and in many places have made such Amendments and Changes as may render it worthy of a new title, with as much propriety as there was first in changing *Italian*

Book-keeping for *Practical* Book-keeping (or *vice versa*;) both being in a manner one and the same, only with the alteration of names, and a considerable addition on Exchanges, and some useful Tables collected by the Editor, and transferred from the practical Book-keeping to this treatise, which now appears under the title of, **BOOK-KEEPING in the TRUE ITALIAN FORM of Debtor and Creditor, by way of Double Entry, exemplified from the precepts of the late ingenious Author, and improved by**

WILLIAM JACKSON.

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**The FIRST SET of BOOKS, on DOMESTIC and FOREIGN
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Waste Book 1, or A.

Journal 1, or A.

Leger 1, or A.

The SECOND SET of BOOKS, on FACTORAGE or COMMISSION.

Waste Book 2, or B.

Journal 2, or B.

Leger 2, or B.

The THIRD SET of BOOKS, on PARTNERSHIP or COMPANY.

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ITALIAN BOOK-KEEPING,

ACCORDING TO THE

MODERN METHOD.

INTRODUCTION.

BOOK-KEEPING is the Art of keeping Books of Accounts.

ITALIAN Book-keeping is the method of keeping accounts by way of *Dr.* and *Cr.* or *Double-entry*, and is so called, because it was first used by the *Italians*.

IT is an Art that teaches to record the several transactions of our affairs, in so regular and exact a manner, that at any time, we may know the true state of each particular branch of our dealings, or of the whole, with ease and dispatch.

IT is a Science, whose principles are so simple and solid; its conclusions so natural, certain and evident; and the symmetry of its several parts so complete and harmonious, that the very *Speculation* is no less *pleasing*, than the *Practice* is *profitable*.

PART I.

The WHOLE ART consists of the Knowledge of,

1. The Books made Use of, and their several Uses,
2. The method of recording the transactions,
3. The method of balancing the Books.

Of the BOOKS and their USES.

The PRINCIPAL BOOKS are,

1. The Waste Book.
2. The Journal.
3. The Leger.

The AUXILIARY BOOKS are,

- | | |
|-----------------------------------|-------------------------------------|
| 1. The Cash-Book. | 8. The Copy-Book of Letters. |
| 2. The Bill-Book. | 9. The Book of Postage of Letters. |
| 3. Invoice-Book. | 10. The Book of Ship Accounts. |
| 4. Sales-Book. | 11. The Receipt-Book. |
| 5. The Book of Accounts, Current. | 12. The Pocket-Book of Memorandums. |
| 6. The Book of Commission. | |
| 7. The Book of Charges. | |

Some Merchants use more, some fewer of these *Auxiliary Books*, each according to his different way of dealing or thinking.

The WASTE-BOOK,

IS so called, because of its being made of ordinary or waste Paper. It is called by some the *Blotter*, as being liable to many Blots and Alterations; and the *Memorial*, as being intended to ease the memory, by recording therein without delay, the Occurrences of Trade, until the Book-keeper be at leisure to transfer them into a fair Journal. It is sometimes called the *Day-book*, because the several transactions that occur from day to day are therein recorded, according as they happen, and in the order of their several dates. It begins with an inventory of what the Merchant has in Money, Wares, Debts, &c. and what he owes to others. The several particulars are mentioned in so many lines, and afterwards whatever transactions happen in his dealings are set down in the very same order as they happen; marking the several circumstances, which are generally as follow, viz.

1. The Date.
2. The Transaction.
3. The Person.
4. The Payment.
5. The Quantity and Quality.
6. The Price. See Jan. 2. &c.

It is ruled with 3 columns to the right, for *£. S. D.* and one to the left for a Margin, to which it will be convenient to add another broad enough to contain 3 or four letters to regulate the beginnings

beginnings of some lines; but this line must be drawn with a Black-lead Pencil.

The JOURNAL,

IS so called, because, as well as the *Waste-Book*, it is a kind of *Day-Book*, in which the Daily Occurrences of Trade are mentioned in the very order of the several dates. Its use is to prepare the articles of the *Waste-Book* for the *Leger*, and so render the *Leger* Posts more easy, and of consequence less liable to error. This preparation consists in shewing on every Article the proper *Drs.* and *Crs.* and to whose Accounts or Folios in the *Leger* those Articles are to be carried.

It is ruled by some like the *Waste-Book*: by others there is added another column to the left, for the *Leger* Folio of the several *Drs.* and *Crs.*

GENERAL DIRECTIONS to keep a Journal-regularly.

1. **W**RITE the *Drs.* and *Crs.* in a larger and thicker letter than the rest.
2. Let all be written neatly, and by one hand if possible, at a convenient distance from the lines that separate the articles, and draw these lines by a rule.
3. Let the first word of every paragraph of an article be close to the left hand line, and the first word that begins any other line of the same paragraph farther towards the right hand, at the distance of 3 or 4 letters, which distance may be regulated by a Black-lead line, as in the *Waste-Book*. Or if you please, you may set the first word of the paragraph to the Black lead-line, and begin every other line of the paragraph at the Ink line.
4. Do not begin any Article at the bottom of a page, which cannot be entirely contained in that page: Nevertheless leave as little blank paper as possible, lest any other article should be foisted in; but if you cannot avoid leaving room, without dividing an article, draw a line across the blank diagonally.
5. If a mistake be committed, do not either blot it out, or erase it; but if you take notice of it immediately, write after the mistake what ought to have been written, with these words (*I say*) between it and the correction. If it be not soon enough taken notice of, either note it in the margin, or (*there*) refer to where it may be found.

How an ARTICLE is to be worded (or expressed) in the JOURNAL.

AS far as the case will bear, express the several circumstances in the following order, viz.

1. The Date.
2. The Dr.
3. The Cr.
4. The Sum.
5. The Quantity and Quality.
6. The Transaction, Person and Payment.
7. The Price.

The four first parts are to be observed in all cases; the three last may be omitted in some, viz. when sufficiently understood in the rest; and even when they are not omitted, the order may be changed, as in the following cases.

In Articles of Buying and Selling.

IT is better to make the 5th and 6th change places, viz. put 5th the transaction, person and payment, and 6th in a new line or lines put the quantity or quality.

In Draughts and Remittances.

IN the 5th place, after the sum and species mentioned in the Bill which is the quantity and quality, set the rate of *Exchange*, if it be mentioned in the Bill. In the 6th place, for the transactions, person and payment, mention (in the Draughts) the person on whom drawn, on what day, when payable, and to whom, and value of whom; (in the Remittances) the person who draws, and what day, when payable, and on whom. In the seventh place set the rate of *Exchange*, if it be not mentioned in the Bill; for if it be, it must (as before) be in the 5th place.

In Articles of Foreign Affairs for your own Account.

AT the latter end mention the foreign money, to which the articles amount.

1. *When there are sundry Drs. and one Cr. and one Dr. and sundry Crs.* immediately after the sum, mention what regards the single account, and afterwards when you come to specify the particular accounts, understood under the general terms (*Sundries*) mention after each, such other circumstances as properly belong thereto.

2. *When*

2. When there are sundry Drs. and sundry Crs.

THESE kind of Posts are to be avoided, if it can conveniently be done, by making two parts of one; but when they cannot well be avoided, then immediately after the sum, mention the transaction, or such circumstances as do not regard one account more than another, and reserve to each particular *Dr.* and *Cr.* such other circumstances as have respect thereto.

The LEGER,

IS the chief or grand Book of Accounts, to which all the rest are subservient. Into this all the several articles which belong to the same person or account, and are dispersed in different parts of the *Waste-book*, and sometimes in the other *Auxiliary-books*, are gathered and reduced each to its particular and distinct head, or proper folio or place. So that the Merchant at one view may see, how stands the account of each person he deals with, and each sort of goods he deals in, or any part or branch of his trade, the state of which he desires to know.

The two pages of the Book which present themselves as it lies open, are marked with the same folio No. and belong to the same person or account, which is there made *Dr.* on the left hand, and *Cr.* on the right.

It is ruled with a double column to the left hand of the page, for the months and days, or according to some, for the day and Journal page of the respective articles. But this record of the Journal page is unnecessary, because the date will as readily direct to the place of the Journal, where that article is, as the No. of the page.

It has to the right hand, the usual columns for *£. S. D.* and besides, there is another to the left of those to mark the folio of the same *Leger*, wherein the corresponding *Dr.* and *Cr.* mentioned in the beginning of that line is found. And to the left of this again, on some accounts there are columns for the quantities, weights, and measures; and on general accounts of goods, if there be more than two or three sorts; on the account of such correspondents in foreign parts, as deal for you, or for a company under your directions, or for themselves and you together, these columns are omitted. In an account of *Exchange* in company, there are columns for the foreign coin, and for the rate of *Exchange* of each article.

To this Book belongs an Alphabet for the more readily finding out any account therein.

GENERAL DIRECTIONS to keep a **LEGER** regularly.

1. **C**HOOOSE a place remote from noise, and from the eyes of strangers.
2. Write all the titles in large text hand.
3. Write fair, without great heads or tails to your letters, and leisurely to prevent mistakes, and draw all your lines by a rule.
4. Express no more of an article than what regards that account on which you write, and what may be contained in one line, unless the nature of the account requires a distinction of the particulars in several lines and sums as it happens in recording several Bills and Notes, and other paper effects at one time; as also in general accounts.
5. Let your figures be so placed, that the units may exactly correspond to the units, and the tens to the tens.
6. Give to each account a convenient space, *e. g.* a whole folio to *Profit and Loss*; another to the account of *Bills and Notes*; the like unto the account of *Cash and Charges*, unless you bring the respective articles in totals from the *Cash Book* and *Book of Charges*. To the other accounts you will give so much as you judge they may require, whether it be a whole folio, or half, or one third, &c.
7. Open the accounts in the *Leger*, one after another, in the same order they occur, leaving no folio blank, nor turning to vacant spaces.
8. Never erase or cross an article, though a mistake should be committed, not only to preserve the fairness of the Books, but chiefly that every step and circumstance of the affair may distinctly appear when, on disputes arising, (as it may happen) recourse is had to the Books by yourself, your Executors, or others, but mend the error by a new post; as shall be shewn in the third part of these Instructions.
9. When the space assigned any account is filled, open the account in a new place, and to the *Dr.* side of this new account carry the total of the *Dr.* side of the old, mentioning before each total of the old, transferred to the folio (——), and in the new account transferred from folio (——). A formal balance may be used, but this method is more simple and easy.
10. When you settle accounts with a correspondent, close the accounts in your *Leger* accordingly. (See part third under the title of *Employer's Account of Wares.*)

Of the AUXILIARY BOOKS.

THE *Cash Book* is that wherein the Daily Receipts and Disbursements are noted, with the Dates, Persons, Names, Considerations, and sometimes the Species, the Receipts on the Left-hand or *Dr.* Side, and the payments on the Right-hand or *Cr.* Side, either in *Waste-Book* or *Leger* Style. From this Book these Particulars are carried in Totals once a Month, either to the *Waste Book*, whence they pass into the *Leger*, or which is better, into the *Leger* immediately, without carrying them into the *Waste-Book* or *Journal*. Sometimes the Species received and paid are recorded in a Book called the *Specie-Book*.

2. The *Bill-Book* or *Monthly-Book* is that wherein the several Bills for which Payment is to be received or made, are noted, each on the Month and Day it is to be paid: By this the Merchant knows with Ease and Speed when and where to send for the payment of his Bills, and is warned to be ready for the punctual payment of the Bills he has accepted. In this Book it is likewise convenient to mention the respective Days of Payments of other Debts active or passive, as well as Bills.

3. The *Invoice-Book* contains principally an Account of the Particulars and Circumstances of Goods shipped off, whether for your own Account, another Person's Account, or for yourself and others in Company. Its form and Style are plain. Every Cargo has its Place in Order as it happens, and is thus expressed, after mentioning the Date——

Invoice of Goods shipped on Board such a Ship (such a Man) Master, consigned to (such a One) of (such a Place) to sell for my Account, or by Order and for Account of (such a One) of (such a Place); or, for Account of such Persons and me, each $\frac{1}{2}$, $\frac{1}{4}$, $\frac{1}{3}$, or whatever is the share of each; Then mention the Quantities, Qualities, Marks, Numbers, Cost, Charges, and, if they be for another's Account, the Commission. Its Use is to give a ready and satisfactory Account of Particulars, and to record every Thing till the Whole is complete, and may be carried in one Article to the *Waste-Book*.

4. The *Sale-Book* is designed to shew whatever regards Goods received to sell for your own Account, or for another Person's Account, or for another and yourself, in Company. It is folio'd like the *Leger*, ruled like the *Journal*, worded by some like the *Waste-Book*, by others like the *Leger*. It contains on the Left-hand Page the names of the Persons who sent them: of the Ship and Master, the Species, Quantities, Marks and Numbers of the Goods, and afterwards the Charges laid out, both at and after the receipt, and when they belong to another, the Commission.

When

When the cargo is sold, the neat proceeds on the right-hand page, shew how they are disposed of.

5. The *Book of Accounts Current* contains the copies of the accounts you have drawn out, and sent to your employer or employers.

6. The *Book of Commission* contains the particular orders you have received from correspondents.

7. *Book of Charges* contains,

First, General expences which cannot be charged to any other particular account of the *Leger*, such as Ware-house rent, and other House-rent, servants' wages, postage of letters for your own account, expences for house-keeping, apparel, &c. which are to be carried monthly in sums or totals into the *Cash-book* or *Waste-book*.

Second, Expences which may be charged into particular accounts; such as custom, freight, portorage, brokerage, all which are mentioned in a place or space peculiar to those accounts, for which they are laid out, and when the whole is completed, are carried in one sum into the *Cash-Book* or *Waste-Book*.

8. The *Copy-book of Letters* contains a copy of every letter of business the merchant writes to his correspondents.

9. The *Book of Postage of Letters* contains, in a space peculiar to each employer, the date and cost of each particular letter received on his account.

10. The *Book of Ship Accounts* contains the several charges on the account of each ship the merchant has, which are to be carried in totals to such ship's account in the *Leger*, when their charges are finished, or when the *Leger* account is to be closed.

11. The *Receipt-book* contains the receipts or acquittances, which every person that receives money from the merchant gives and signs.

12. The *Pocket-book* contains memorandums of what the merchant transacts, when he is not near his books, or whatever else he is desirous not to forget.

PART II.

The Method of recording the Transactions by their proper Drs. and Crs.

WE have given in the first part of these instructions a short description of a merchant's books, and their uses, and at the same time in a great measure explained the method of recording the transactions proper to each; but referred

ferred to this place the more full and particular explanation of the name, use and application of Dr. and Cr.

There are three things of which a merchant is to keep accounts, &c.

1. His Effects.
2. His Debts Active and Passive.
3. His Gains and Losses.

And hence it is we distinguish three classes or kinds of accounts, viz. real, personal and imaginary accounts.

Real Accounts are the accounts of effects or things which may be a person's property, and are as follow, viz.

1.	Ready Money and Bank Notes	Of which Accounts are kept under the Titles of	Cash
2.	In my own Hands for my own Account		Wares general and particular
Wares.	Consign'd to another for my Account		Voyage to such a place
	In my Hands for another's Account		Such a man <i>h. a</i> of Wares
	Under my direction for me and others		Wares in Co. with, &c.
	3. Bills and promissory Notes payable to me		Bills and Notes, or Bills receivable
Bonds.	My own promissory Notes		Notes payable
	Contracts for Money lent on Bottomry		Bottomry
	Bonds for Money at Interest		Bonds
	4. Ships		Ship such a one [place
Singular Effects	Houses and Lands		House or Land in such a
	Moveables or House Furniture		Moveables
	Stock or Share in certain Companies		Adventure or Stock in such a Co.

PERSONAL ACCOUNTS *are the Accounts of the PERSONS we deal with, and are of several Sorts.*

1. A common personal Account	Of which Accounts are kept under the Titles of	Such a person (naming him)
2. An Account current of another's affairs done by me		Such a Person, his Account.
3. An Account current of my Affairs done by another		Such a Person, my Account.
4. An Account of the Share which a Partner has in Co. under my directions		Such a person his Account in Co.
5. An account of the mutual Drafts and Remittances between me and a Correspondent with whom I divide the Gain or Loss by Exchange		Such a Person, our Account of Excha. in Co.
6. A general Account of several Drs. who need not particular Accounts		General Account of owing Persons.
7. A general Account of several Crs. who need not particular Accounts		General Account of Persons to whom I owe.

IMAGINARY ACCOUNTS *are fictitious Titles invented to represent the Merchant himself, and to supply the Want of Real or Personal Titles, and record such Gains and Losses as cannot be ascribed to any Real or Personal Account.*

1. The Merchant is represented	By the Title of	Stock
2. The General Account of his Gains and Losses		Profit and Losses
3. The particular Expense of his Commerce, House and Pocket, &c.		Charges
4. The particular Gain he has as Factor for another		Commission
5. The Gain or Loss he has by insuring for others		Insurance
6. The Gain or Loss he has by Interest may be recorded		Interest

There

There are some Imaginary or Mediate Accounts made mention of by some, such as exchange account, &c. to represent the gains and losses that may happen in those ways; but they are altogether unnecessary, since they can be abundantly supplied by easier and shorter methods. The same may be said of accounts of conditional obligations; accounts of conditional promises; reckonings; accounts of delivery; *Wager's* account, *Hazard's* account, &c. which are not used at present, and are much better by a bare memorandum: For it is better to insert those uncertain contracts in a Pocket-book until the event is known, and then the common Rules and Titles are sufficient.

Having given a list and explication of the several accounts or titles a merchant may have occasion for in his *Leger*, it remains to shew the use and application of Dr. and Cr. in those accounts.

As in order to know how our affairs stand, in relation to any particular account, it is necessary to distinguish what that account draws from us, and what it brings in to us; so each account of the *Leger*, as has been already hinted in the first part of these instructions, has two parts, viz. The *Debit* and *Credit*; the *Debit*, on the left hand page, to shew the several costs and charges we have been at, on said account, or the claims we make thereto; the *Credit* on the right hand page, to shew the several returns made to us by that account, or the allowances we are to make thereto. But on what accounts are we to make those charges and discharges, *i. e.* when and what accounts we are to make Drs. and Crs. is what I am about to shew, which will plainly appear from the following general rules.

GENERAL RULES for Debtor and Creditor.

A REAL ACCOUNT, which is to have, or has a Title in my
LEGER.

- Is Dr. { When it becomes my property, or
 { When any Charge attends it.
Is Cr. { When it ceases to be my Property, or
 { When it brings me in any Thing.

A PERSON or PERSONAL ACCOUNT, which has or is to have a
Title in my LEGER.

- Is Dr. { When it becomes accountable to me, or
 { When I cease to be accountable to him.
Is Cr. { When I become accountable to him, or
 { When he ceases to become accountable to me.

AN IMAGINARY ACCOUNT of *Gain* or *Loss*.

Is *Dr.* { When I lose, and have no real nor
Personal Account to Charge or Debit.

Is *Cr.* { When I gain, and have no real nor
Personal Account to discharge or Credit.

The same RULES otherwise expressed.

A REAL ACCOUNT, to which I give a Title in my LEGER.

When it becomes mine	}	It is	{	For its Cost or Value,
When it costs me any thing,		<i>Dr.</i>		For that Cost.
When it ceases to be mine,	}	It is	{	For its Price,
When it brings me any thing,		<i>Cr.</i>		For the Value it brings.

A PERSON or PERSONAL ACCOUNT.

When he gets into my	}	is <i>Dr.</i>	{	For what he then contracts.
Debt.				For what I pay or cease to owe him.
When I get out of his	}	is <i>Cr.</i>	{	For what I then contract.
Debt.				For what he pays, or ceases to owe me.
When I get into his	}	is <i>Cr.</i>	{	For what he pays, or ceases to owe me.
Debt.				For what he pays, or ceases to owe me.
When he gets out of	}	is <i>Cr.</i>	{	For what he pays, or ceases to owe me.
my Debt.				For what he pays, or ceases to owe me.

AN IMAGINARY ACCOUNT of *Gain* or *Loss*.

When I lose, and have no Real nor } is *Dr.* for the loss.
Personal account to charge,

When I gain, and have no Real nor } is *Cr.* for the gain.
Personal Account to discharge,

Although in every kind of transaction, the proper Drs. and Crs. may be had from the aforesaid general Rules; nevertheless, to lessen the difficulty in some particular Cases, I shall give two other Rules which are more general still, all being equally applicable to Real, Personal and Imaginary accounts.

First UNIVERSAL MAXIM.

To take off a Debt, you must credit the Account so much.

Second UNIVERSAL MAXIM.

To carry a Debt from one Account or Title to another, make the former Debtor, and the latter Creditor.

Note, 1. In every transaction that is to be posted, you are at least to have one *Dr.* and *Cr.* which you are first to seek among the Real Accounts, and for that reason is put in the first place. If a real *Dr.* or *Cr.* is wanting, you will try among the Personal Accounts. If it is not to be found among the Real or Personal

Personal Accounts, then you must have recourse to the imaginary titles.

2. When you have found the Dr. and Cr. (suppose *A.* Dr. and *B.* Cr.) the manner of expressing it in the *Journal* and *Leger* is *A.* Dr. to *B.* By which expression (in some cases) it is not meant that *A.* owes any thing to *B.* ; but that *A.* is your Dr. and *B.* your Cr. in the present circumstance.

OBSERVATIONS on the GENERAL RULES and MAXIMS.

AS the first universal maxim is fundamental to the *Italian* scheme of Book-keeping, and even to some of the general rules, it is proper to begin therewith. To justify this maxim, it is enough to remark,

1. That as Debit and Credit are of a contrary nature, so to add to the one, is equivalent to take from the other.

2. That this contrivance prevents the crossing out of the accounts, and other inconveniencies, which otherwise must happen on payment of debts, discovery of mistakes, or other alterations to be made in the accounts.

The Second UNIVERSAL MAXIM,

Is a natural consequence of the former; and needs no further comment. As to the general rules: Since the denomination of Dr. and Cr. is more natural to persons, than to real and imaginary accounts, we shall begin with,

PERSONAL ACCOUNTS.

THE first rule for a personal account, is too manifest to need any explanation; since every one will conceive that a person is to be made Dr. when he becomes accountable, *i. e.* indebted to me; and Cr. when I become accountable, or indebted to him.

The second rule for personal accounts is easily understood, from the first universal maxim; for when a person ceases to be accountable to me, I must take off the Debit, which according to that maxim, is to be done by giving credit for so much; and when I cease to be accountable to a person, I must take off the credit he had in my Books, which is done by putting on a Debit.

If it should seem strange to call a person Dr. when he owes me nothing, or Cr. when I owe him nothing: consider this is only a manner of expression, or style peculiar to this art; not to be understood according to the vulgar notion of the word, but in the sense intended by the article, which is to counter-balance, or take off so much from the other side of the account.

REAL ACCOUNTS.

THAT a Real Account, which costs me something, or is attended with a charge of any kind, should be made Dr. cannot be made strange. It may be considered as a Person on whose Account I am at that charge, and from whom alone I am to expect Payment or Return. And on the other hand, it is but reasonable to give it Credit, when it brings me in any Thing; because it then pays me, or discharges its debt so far.

But why should a Real Account be Dr. merely because it becomes my Property, which oftentimes may be by Gift or Legacy, or by other Ways which may cost me nothing; in which Case one may think it owes me nothing?

The reason is, I have a just Right or Claim to its Value, or Worth, as much as if I had purchased it; since he that purchased it, in giving it me made over his Right, just as if a Person, by Way of Gift or Legacy, should assign over to me a Debt that was due to him; the owing Person is as justly accountable to me as he was before to his former Cr. From the like Method of Reasoning, it will be easy to conceive on the other hand, that a real Account is to be made Dr. when it ceases to be my property, in any Manner, because I then lose the Right I had, and must take off the Debt this Real Account was charged with.

IMAGINARY ACCOUNTS of GAIN or LOSS.

THE Chief of the Imaginary Accounts is that of Stock, which represents the Person himself, to whom the Books belong. It is made Dr. or Cr. on three several Occasions, viz.

1. When I post my Inventory in a new set of Books, each of the Real Accounts I have, and each person that is indebted to me, is made Dr. to Stock for what they owe me respectively, and consequently Stock is Cr. by them for the whole of my Effects and Debts active; and at the same time Stock is made Dr. to Sundries for the several sums I owe them respectively.

2. When afterwards, during the course of Business, any new considerable alteration happens in my Fortune; as if any great Loss should happen, or any great Gain by Gift, Legacy, or the like, Stock is made Dr. for the Loss, and Cr. for the Gain. It is true both one and the other may be carried to Profit and Loss, but I will choose to carry it to Stock.

3. At the balance of the *Leger*, the closing of the Accounts of Balance and Profit and Loss, are carried to the Account of Stock. But more of this hereafter, See Part 3.

The Imaginary Accounts of Gain or Loss, are Branches of the Stock Account, of which they shew the several Augmentations or Diminutions. When I lose, and cannot regularly charge

charge that loss on any of my real accounts, or correspondents, I make such an imaginary account as best expresses the nature of that loss, Dr. because the loss falling immediately on myself, and being not to be ascribed to any person, or thing, must be charged to the accounts which represent myself, as all those accounts do, insomuch as they are branches of the Stock Account. Likewise when I gain, and have no reason to give credit for the gain to any Real or Personal Accounts, I make such an imaginary account as best represents the nature of that Gain, Cr. because the gain belonging to myself immediately, the Cr. must be given to some account that represents my person.

PART III.

Of the BALANCE of the LEGER.

BEFORE you attempt the balance of the *Leger*, you ought first to be satisfied that there is no error therein that may hinder it, or give you a false state of the accounts. Though care and instruction may prevent a multitude of errors, yet as some mistakes may escape the most wary and expert, it is necessary to find out where those errors lie, and also to correct them when found out.

As to the discovery of errors, there are two methods to be observed, viz.

The first is to prick or point the Books.

The second is to make a trial balance.

How to POINT the BOOKS.

EVERY week, or at farthest every fortnight, compare what is posted of the *Journal* with the *Waste-book*, to see the several articles be exactly posted, and the sums rightly added. If you find a mistake correct it immediately, before you proceed to another article.

The corrections should be made on the article itself, if it can be well done; otherwise there refer it to the first vacant place, where a new article is to be formed, expressing the mistake, and the true state of the affair.

If you find no mistake in the article, or have corrected what you found amiss, set a point or dash to the left hand of the article in the *Waste-book*, to put you in mind, (when you return to this work again) that this article is examined, and rightly journalized. Thus continue to do through all the *Waste-book* and *Journal*.

The like care must be taken, or rather more, to compare the *Journal* and *Leger*, and every other Book subservient to the *Leger*, it being more liable to mistakes, Consider

Consider punctually the following particulars :

1. Whether an article has not been entirely omitted ?
2. Whether an article has not been twice posted ?
3. Whether a wrong account has not been debited or credited ?
4. Whether there was an omission of a debit or credit ?
5. Whether the debit has not been carried to the credit side, and the credit to the debit ?
6. Whether an article has not been carried to two debit, or two credit sides ?
7. Whether there has not been a mistake committed in the sum ?

A mistake in either of these seven cases may have considerable consequences to your disadvantage, both in fortune and reputation. And a mistake of either of the two last may hinder the balance.

If a mistake be found it must be corrected without delay, in the manner you shall see hereafter.

If the article is found to be rightly entered, set a large point in the *Leger*, to the left hand of the sum, and another in the *Journal*, to the left hand of the folio number of the Dr. and Cr. in order to shew that this is examined and found right. And thus proceed through all the articles of the *Journal* and *Leger*.

Having thus gone through the whole, you must turn over the Books again to see whether there be any article without a dash or point. If there be, you must examine whether it be an article overlooked (as before) or wrong posted, or twice entered, and correct the mistake.

Of the TRIAL BALANCE.

NOTWITHSTANDING your care in pricking the Books, some errors may escape your notice which may even affect the balance of your Books, and give you no small trouble and confusion, unless you make a fresh balance, before you go about the regular balance ; it is performed thus :

On a separate paper add up the Dr. side of every account, as also the credit side in so many distinct sums. Again, add up all those sums, and if those two last totals agree, *i. e.* all the debts are equal to all the credits, there is no error in the *Leger* to hinder the balance ; if they be not equal, the Books cannot be brought to a balance until the error is amended. But instead of a general trial balance, I think it better to make a trial balance of every month by itself, because if there be an error, you may know the month in which the error was committed, and by examining the posts or articles of that month the error will be readily detected.

Of the Correction of ERRORS.

THE errors committed in a *Leger*, may be corrected without scraping or blotting, by the following rules:

1. If any thing is omitted, it is easy to supply it by a proper post.

2. If the post was made upon a wrong title, or account, post it where it should be, and set the said sum on the contrary side of the wrong account: saying, To or By error, on the article of such a date on the other side.

3. If the sums set down be too little, debit or credit the account on the same side, saying, To or By the same Dr. or Cr. for the deficiency.

4. If the sum set down be too great, set the excess on the contrary side; saying, To or By error, on such an article of the other side.

Of the Regular BALANCE.

BY the balance of your *Leger*, you will learn,

1. What Stock you have to begin another set of Books.

2. What you have gained or lost since you began your present set.

Your Stock you know, from the balance sheet, which is an account formed with Dr. and Cr. into which the state of the remaining Debts and Effects is brought. Your gains and losses you will find in the account of Profit and Loss into which they are gathered. The several articles brought into those two accounts are found by balancing or closing all the accounts of the *Leger*.

Some accounts balance of themselves, viz. when the debits and credits are equal. Some accounts are closed with balance only, some with profit and loss only. Some accounts where-in other persons are concerned, are closed by particular accounts and methods. Balance, and profit and loss are closed themselves with Stock, and Stock balances of itself, if the Books be right, and no misentry.

To close an Account with BALANCE only.

On a separate paper add up the Dr. side, as also the Cr. subtract the less total from the greater, and set the remainder or difference on the less side. If the Dr. side be the less, debit the account to balance. If the Cr. side be the less, credit the account by balance, and carry the difference to the Dr. side of balance.

To close an Account with PROFIT and LOSS only.

This is done in the same manner as when the account is closed with balance; except, instead of the title balance, you use the title profit and loss, and to this you must carry the difference.

To close an Account with BALANCE, and PROFIT and LOSS.

1. Close the account with balance, for what remains thereof on hand, viz. for what debts, or effects, remain; which are to make a part of your next inventory under the same denomination: And this remainder you must value according to the rates mentioned on the other side.

2. Close the account for the remaining difference with profit and loss.

Now, to shew you when you are to balance with one or other of those titles, or with both, or with other particular accounts; and at the same time, to give you a more full and clear idea of the balance of account, I shall give you a particular view of the method of balancing the several accounts of the *Leger*. As to the order to be followed in the balance, leave to the last the titles of Stock, Profit and Loss, and any other account which may receive any alteration by the balance of the rest; as sometimes happens in the account of Cash, Commission, Charges, Interest, &c. and close the rest in order as they happen in your *Leger*.

But in the explication I am about to give, I shall follow the order in which they lie in the second part of these instructions.

CASH.

THE debit shews the sum received; the credit shews the sums paid. Credit the account by balance for the excess of the debit above the credit, which is what remains on hands.

Note, If the ready money found on hands does not agree with the said remainder, some mistake has been committed; which if considerable, must be sought, and corrected if found; if it be inconsiderable or cannot be found, debit the account to profit and loss for what you have more than the balance of the account shews, or credit the account by profit and loss for what is wanting of the said balance, and then close the account by balance for what you find in cash.

WARES.

WARES.

THE debit shews the costs and charges, the credit shews the produce.

1. If none be sold, credit the account by balance.
2. If all be sold, debit the account to profit and loss for the gain, or credit by profit and loss, for the loss.
3. If part be sold, part unsold, first credit the account by balance for what remains unsold, valuing it at the rate it stands you in : and secondly, close the account afterwards with profit and loss for the gain or loss.
4. If in the last case you cannot without trouble calculate the value of what remains unsold, or if you desire to have the account appear in your next *Leger* in the same state it is in here, then you may close the account with a double balance, i. e. debit the account to balance for the total of the Cr. side, and credit it to ditto for the total of the Dr. side.

VOYAGE.

THE debit shews the cost and charges of the cargo, the credit shews the neat proceeds as by the account of sales.

1. If the account of sales be not yet come to hand, credit the account by balance for the amount of the Dr. side.
2. If the neat proceeds be already entered, close the account with profit and loss, for the gain or loss.
3. If it be a general account of voyages, first credit the account by balance for the cost and charges of those cargoes (of which you had no account of sales) and that in as many lines as there remain such voyages. Secondly, close the account with profit and loss, for the gain or loss on the rest.

An EMPLOYER's Account of WARES.

THE debit shews the charges you were at for those Wares ; the credit shews the sales you have made of them.

1. If the sales be finished, debit the account to sundries, viz. To cash or charges, for the charges not yet posted ; as Brokerage, Cellarage, &c. To commission for your provision on the sales ; and to your employer's account current for the neat proceeds. The neat proceeds is found by subtracting all the charges from the total sales.

2. If

2. If the sales be not finished, close the account by a double balance, if the account be kept in the *Leger*; but if you have kept the account in a *Sale-Book*, do not touch the account, but debit balance for the total of the debit side, and credit balance for the total of the credit side.

WARES in COMPANY under YOUR *Directions*.

WHEN the account is kept in your *Leger*, the debit shews your share of their cost, when put into your hands, and the whole charges since that time. The credit shews the sales you have made of those Wares.

1. If the sales be finished, debit the account to sundries, viz. To cash or charges, for your share of the charges not yet posted; To commission for your provision on the sales; to each partner *h. a.* for his share of the neat proceeds; and to profit and loss for the remaining difference, if there be gain; or credit it by profit and loss, if there be loss; the neat proceeds is found by subtracting all the charges, excluding the prime cost from the total sales.

2. If the sales be not finished, close the account by a double balance, mentioning your share of the first cost in one line, and your share of charges in another line under it; because these must be distinguished in your next *Leger*.

When the ACCOUNT is kept in SALES-BOOK.

1. **I**F the sales be finished, debit the account to sundries, viz. To cash or charges, for your share of the charges not yet posted.

To commission for your provision on the sales; To each partner *h. a.* for his share of the neat proceeds; and To Wares in Co. for your share of the neat proceeds, which account is kept in your *Leger*. Then, as to that account of Wares in your *Leger*, close it with profit and loss for your gain or loss.

2. If the sales be not finished, without touching the Sales Book, debit balance for the charges, and credit balance for the sales made. And so-as to the account of these Wares in company which you have in your *Leger*, credit it by balance for your share of the prime cost which is mentioned on the Dr. side.

ADVENTURES in COMPANY, or WARES, in COMPANY,
under another Person's Direction.

THIS account is of the same nature, and closed the same way as the account of voyages, or the account of your own Wares in your own hands.

BILLS and NOTES.

THE debit shews the cost of such papers coming into your hands; the credit shews the product of what went out.

1. For the Bills and Notes remaining on hands, credit the account by balance, in as many lines as there are Bills and Notes remaining, mentioning the particulars and sums as expressed on the Dr. side.

2. For the remaining difference, close the account with profit and loss.

NOTES PAYABLE.

THE debit shews the cost of such of your Notes as you have taken up; the credit shews what you have passed them for.

1. For the Notes that are not yet come in, debit the account to balance, mentioning the particulars and sums as expressed on the Cr. side.

2. For the remaining difference, close the account with profit and loss.

BOTTOMRY.

THE debit shews what contracts of that kind you have received, and what they cost you. The credit shews the produce.

1. For the Bonds that remain uncertain as to the event, credit the account by balance in as many lines, at the rate they stand you in, which is mentioned on the Dr. side.

2. For the remaining difference, close the account with profit and loss.

BONDS for Money at Interest.

THIS account being somewhat like the last, is closed the same way.

SHIP.

THE debit shews the cost and charges you were at on this account; the credit shews the produce by freight or sales.

1. Credit the account by balance for the value of the ship, or the part you own thereof.
2. Close the account with profit and loss for the remaining difference.

HOUSES and LANDS.

THESE accounts are not unlike the last, and are closed the same way.

MOVEABLES.

THE debit shews the cost, the credit shews the produce, if by chance you have sold any. This account is closed with balance.

A COMMON PERSONAL ACCOUNT.

THE debit shews the charges on that person; the credit shews his charges on you.

Debit the account to balance due to him, if Dr. side be the lighter; or credit the account by balance to you, if the Cr. side be the lighter.

*An ACCOUNT CURRENT of another PERSON'S affairs,
titled, Such a PERSON his ACCOUNT.*

THE debit shews your disbursements and charges on his account. The credit shews what you received for his account.

FIRST CASE.

WHEN you balance your *Leger*, without settling accounts with your correspondent, or sending him his account current, close the account with balance, or with a double balance, without making an entry of the brokerage, commission, interest, or postage of letters.

SECOND

SECOND CASE.

WHEN you are to send your employer his account current, and settle with him,

First debit the account in so many lines for the following articles :

-To commission for your provision (commonly at $\frac{1}{2}$ per Cent.) either on the sums you have paid for Bills on his account, or on the sums you have received for Bills on his account, not on both the payments and receipts, for the articles are taken from one side of the account; but you may choose the greater of the two accounts, omitting however, or deducting from the amount, such articles of the account as have commission already charged on them; e. g. - To charges for brokerage at $\frac{1}{8}$ per Cent. on your drafts and remittances, and on the Bills you have negotiated on his account.

The articles on which you are to make this calculation are taken both from the debit and credit of the account you are about to send him.

To cash or charges for the postage of letters to the day you are to draw his account out. Secondly, close the account with balance for the remaining difference of your debit or credit, if you are now about the balance of your *Leger*; or with your employer's new account, if you are not about the general balance, when you send him his account current.

Let the learner consider the following example of an *Employer's Account Current*, which I give in the form in which it is to be sent him, without the corresponding *Drs.* and *Crs.* of the *Leger* account.

Dr. PIERRE LAROCHE of Bourdeaux.

		£.	s.	d.
1801				
Jan.	2 To your Draught of 4th Dec. at 15 Days Sight to Digby and Co.	100	—	—
	15 To my remise of 2400 livres Tournois, 11d. $\frac{1}{2}$ p. on Brisson	110	—	—
Feb.	3 To your Draught of 20th 10ber, at Usance, to John Grey	95	—	—
	16 To my Remise 1395 Δ , at 32d. $\frac{1}{2}$ p. on Lattery	186	—	—
Mar	1 To Amount of Butter and Beef sent (by your Order)	250	—	—
	20 To Agio of my Advance on your affairs at 6 $\frac{1}{2}$ p. C. per Annum	11	7	—
	To Commission on £.491, at $\frac{1}{2}$ $\frac{1}{2}$ p. Cent. on the 1st to 4th article of Dr.	2	9	1
	To Brokerage on £.961, at $\frac{1}{4}$ $\frac{1}{2}$ p. Cent. on the 2d, and 4th Do. of Dr. and 1st, 2d, 4th and 5th article of Cr.	11	4	—
	To Postage of Letters	—	12	8
		746	17	4

The following Method of finding the AGIO.

January	2 paid	100	for 13 Days, produces	1300
	15 paid	110		
		210	for 5 Do.	1050
	20 received	162		
		48	for 14 Days	672
February	3 paid	93		
		141	for 7 Do.	1001
	10 received	90		
		53	for 6 Do.	318
	16 paid	186		
		239	for 10 Do.	2390
	26 received	70		
		169	for 3 Do.	507
March	1 paid	250		
		419	for 2 Do.	858
	3 received	270		
		149	for 10 Do.	1490
	13 received	143		
		6	for 7 Do.	42

Total of the products	-	-	£.96 08
One third of the Hundreds	-	-	32. 0 $\frac{1}{2}$
Subtract 1d. for every 6s.	-	-	5 $\frac{1}{2}$

£.1 11 7

*An ACCOUNT CURRENT with a FACTOR, Titled,
Such a PERSON my ACCOUNT.*

THE debit shews your charges on him, for what he has received for your account. The credit shews against you, or what he has disbursed for your account.

CASE FIRST.

WHEN the account has no other money column but the usual column for your own domestic money.

This kind of account may serve when your own and your Factor's money are the same, and your mutual drafts and remittances are made at par, or when the gain or loss that happens is carried immediately to the account of profit and loss. Close this account with balance, as a common personal account.

CASE SECOND.

WHEN the account has inner columns for your Factor's money, though of the same denomination with your own.

These columns are useful when your mutual drafts and remittances are frequently attended with gain or loss. The inner columns shew the sums received or paid by your Factor for your account; for which sums only you account for to each other. The outer or usual columns shew the sums which the respective articles cost you or produce to you at home.

1. Close the inner column with balance, and valuing the remaining debit or credit at par, carry the value into the outer columns.

2. Close the outer column with profit and loss.

CASE THIRD.

WHEN the account has inner columns for the foreign money of your Factor's place.

1. Close the inner columns with balance for what remains due to you or him, carrying the value into the outer column, according to the current rate of exchange.

2. Close the outer columns with profit and loss.

Note 1st. If when you balance your *Leger* you are not about to settle with your Factor, as having not received from him your account current, you may close the account with a double balance, in any of the *three Cases*.

Note

Note 2d, If when you are about to balance your Books, your Factor furnishes you with your account current in order to settle with you, compare the account current received from him, with the account you have in your *Leger*; the debit of each with the credit of the other, his sums with those of your own inner columns, if the account has such. Examine also his additional charges, which are not as yet entered in your Books. If any mistake appear, advise him of it without delay, that your accounts may agree, if possible, before you close the account. When all is right, First enter it in one line on the credit of your *Leger* account, and in the inner columns, if such there be, the amount of his charges for interest, commission, brokerage, postage of letters, &c. but enter nothing of this article in the outer columns, (except you have no inner columns, as in the first case.) The outer columns in the second and third cases are to be filled up with cyphers only, or with double dashes, as this article has produced nothing to you; and leave the beginning of the line blank, without a corresponding *Dr.* as this article is not to be a post of double entry, but an article like that leakage in an account of Wine and Spirits, or lackage of weight and measure in other kind of Wares. Afterwards close the account as directed, that is to say, with balance in the *First Case*, and with balance and profit and loss as in the *Second* and *Third Cases*.

Note 3d, If you are not about the general balance, at the time you are to settle with your Factor, then instead of carrying to balance the remaining debit or credit, you must close this old account with the new account you are to open, for your future dealing with this Factor.

An ACCOUNT CURRENT with a FACTOR for a COMPANY under your Directions.

1. **C**LOSE the inner columns with balance, carrying the value into the outer columns as in the last.
2. Close the outer columns with sundries, viz. Your partner his account, and profit and loss for your several shares of the gain or loss by exchange.

Note, At the balance of your *Leger*, if you are not about to settle accounts with your partners or the Factor, you had better close this account with a double balance.

An ACCOUNT of EXCHANGE in COMPANY.

CLOSE the inner columns with balance, carrying the balance into the outer columns.

2. Close the outer columns with sundries, viz. Your partner his account and profit and loss; for your several shares of the gain or loss by exchange.

Note, If you are not about to settle accounts with your correspondent, it will be better to close this account with a double balance.

A GENERAL ACCOUNT of OWING PERSONS, or an ACCOUNT of DESPERATE DEBTS.

CREDIT the account by balance, for what remains due, in as many lines as there are debts remaining due to you.

A GENERAL ACCOUNT of PERSONS to whom I owe.

DEBIT the account by balance, in as many lines as there are debts remaining due to them.

COMMISSION, CHARGES, INSURANCE, and the like, are closed by profit and loss.

THE FIRST SET OF BOOKS.

WASTE-BOOK.

No I.

DUBLIN, January 1st, 1801.

	£.	s.	d.
I Have in ready Money	2000	—	—
2nd			
Paid <i>Arthur Alloway</i> for twelve tuns of claret at 32l. 4 ^p ton	384	—	—
Paid <i>Swift and Co.</i> as by Receipt	1000	—	—
3rd.			
Bought of <i>Benjamin Bewley</i> the ship <i>Bonadventure</i> , payable at 2 months, for	400	—	—
5th.			
Paid cooperage and other charges on 12 tuns claret my Account	4	—	—
7th.			
Paid for 200 pieces linen cloth bought of sundry, viz.			
50 Pieces at 25 ^{s.} 4 ^p piece	62	10	0
50 do. at 28 ^{s.} 4 ^p	70	0	0
50 do. at 30 ^{s.} 4 ^p	75	0	0
50 do. at 32 ^{s.} 4 ^p	80	0	0
10th.	287	10	—
Received from <i>Charles Carleton</i> for 1 Hhd. claret sold him	12	—	—

DUBLIN, 14th January, 1801.

	£.	s.	d.
Bought of David Denham, half the ship <i>Providence</i> , for which delivered him my Note at 1 Month 15th.	250	—	—
Bartered with a North country merchant, 6 Hhds. claret at 10 $\frac{1}{2}$ d $\frac{1}{2}$ Hhd. for 40 pieces of linen cloth at 30s. d $\frac{1}{2}$ piece 18th.	60	—	—
Shipped on board the <i>Ann and Mary</i> , Ambrose Sutton, master, for <i>Rouen</i> , 100 tubs of butter, addressed to Peter Lacherre, on my account and risque, viz. 100 tubs butter bought of Edward Elliot } for ready money, N ^t . 50C. at 40s. d $\frac{1}{2}$ } Paid duty and fees of entry, &c.	100	0	0
	25	0	0
21st.	125	—	—
Lent Edward Elliot on his promissory Note of 100 $\frac{1}{2}$ l. payable the 21st March next 25th.	100	—	—
Paid David Denham for my half repairs on our ship the <i>Providence</i> 29th.	25	—	—
Shipped on board the <i>Jenny Galley</i> , Robert Scott, master, for <i>Nantz</i> , and consigned to Abel Archer, there to sell for my account, 125 barrels of beef bought from Charles } Carleton, by my draft on Swift and Co. } Paid duty and fees till on board	100	0	0
	7	0	0
February 1st.	107	—	—
Sold Benjamin Bewley in Account 1 tun claret 3rd.	45	—	—
Shipped on board the <i>Catherine of Dublin</i> , William Butler, master, for <i>London</i> , and consigned to Lewis Lestock, to sell for my account, viz. 200 pieces linen cloth bought the 7th ult. for 287 Paid charges at shipping	287	10	0
	2	10	0
6th.	290	—	—
Received from on board the <i>Mermaid</i> , Richard Rich, master, from <i>London</i> , 6 chests tea, consigned to me by Lewis Lestock, according to my orders, for my account, viz. 3 chests Bohea, W ^t . N ^t . 600lb. 3 do. Green, W ^t . N ^t . 600lb. The cost and charges 'till on board, as Invoice, amounting to 220 $\frac{1}{2}$ l. English at } 10 $\frac{1}{2}$ Cent. Irish } Paid duty and fees of entry,	242	0	0
	46	0	0
	288	—	—

DUBLIN, 9th February, 1801.

£. s. d.

Sold to Benjamin Bewley, in account, viz. l. s. d.
 3 Tuns Claret at 44l. 4s. 6d. 132 0 0
 1 Chest Green Tea W^t. N^t. 200lb at 5s. 4s. 50 0 0

182

12th.

Received from David Denham my Note, his favour
 12th ult. at 1 month, 250l. for which delivered him my
 Draft on Swift and Company - - - - -

250

14th.

Sold to Charles Carleton at 1 month, viz. l. s.
 2½ tuns Claret at 44l. 4s. 6d. 110 0
 1 Chest Bohea tea W^t. N^t. 200lb. at 6s. 6d. 55 0

165

17th.

Shipped on board the Betty, John Pearl, master, for
 Cadiz, and consigned to Edward Hall to sell for my
 account, viz. l. s. d.

1500lb tanned upper leather at 6d. 4s. }
 lb. bought from Christopher Kingston by } 37 10 0
 my Draft on Swift and Co. at sight }
 190 cwt hides, bought green from } 177 12 6
 Charles Carleton in Account for }
 Paid duty and fees, &c. - - - - - 14 17 6

230

20th.

Paid Charles Carleton the balance of his account - - - - -

12 2 6

Sold to Richard Riggby, for ready money, viz. l. s. d.

1 Chest Green tea W^t. N^t. 200lb at 5s. 4s. 50 0 0
 1 do. Bohea do. W^t. 200lb at 5s. 6d. 55 0 0

105

24th.

Received from Abel Archer of Nantz, sales of 125
 barrels of beef by the Jenny Galley. Capt. Scot, on my
 Account, Neat proceeds amounting to 2750 Livres, Ex-
 change at 12d. 4s. Livre - - - - -

137

25th.

Lent George Gunn, to be repaid, with interest at 6 4s.
 Cent. 4s. Annum - - - - -

50

28th.

Received from on board the Ann and Mary, Ambrose
 Sutton, master, from Rouen, an Account Sales of 100 tubs
 butter, formerly consigned to Peter Lacherre of said place,
 to sell for my Account, and in return of Neat proceeds,

l. s. d.
 12 Hhds. Burgundy wine, worth 157 10 0
 Paid duty and fees of the entry, &c. 49 10 0

207

DUBLIN, March 2nd, 1801.

£. s. d.

Agreed with *William Warren* for the freight of my ship the *Bonadventure* to *Barbadoes*, for which he is to pay me in one month

100

3rd.

Agreed with *Joseph Miller*, master of the *Bonadventure* Galley (now freighted by *William Warren*, for *Barbadoes*) for 200*l.* principal to be lent on Bottomry, and to be repaid with 15*l.* $\frac{1}{2}$ Cent. premio in case she arrives safe there. In pursuance to which contract, I have given him my Bill on Messrs. *Swift and Co.* for

200

4th.

Delivered *Benjamin Bewley* my Bill on *Lewis Lestock*, of *London*, to said *Bewley* at 21 days 200*l.* *Eng.* Exchange at 9 $\frac{1}{2}$ $\frac{1}{2}$ Cent. ; for which, received from him his receipt to be accountable for said Bill

219

6th

Sold to *John Rudd* one hhd. Burgundy wine, for his Bill on *Bewley* accepted as cash

24 10

Received from *Richard Pike*, for the following sold him,

	l.	s.	d.
1 Hhd. Burgundy wine at	23	0	0
1 Chest Green tea N ^o . 200 $\frac{1}{2}$ at 5 <i>s.</i> 3 <i>d.</i>	52	10	0
1 do. Bohea N ^o . 200 $\frac{1}{2}$ at 5 <i>s.</i> 9 <i>d.</i>	57	10	0

133

8th.

Bought from *William Ford* 10 hhds. tallow, viz.

No.	C.	qr.	lb.	Tare	qr.	lb.
1	9	3	14	3	7	
2	10	2	0		3	14
3	10	2	21		3	20
4	10	0	7		3	8
5	9	3	21		3	0
6	10	0	14		3	10
7	10	3	16		3	21
8	11	0	12		3	24
9	10	2	7		3	22
10	9	2	21		0	7

103	0	21	7	2	21
-----	---	----	---	---	----

7	2	21
---	---	----

94	2	0	N ^o . at 28 <i>l.</i> $\frac{1}{2}$ ton.
----	---	---	---

132 6

Paid him in part

l.	s.	d.
50	0	0

3 Hhds. Burgundy delivered at 21*l.* $\frac{1}{2}$

63	0	0
----	---	---

My Note payable in 1 month for the balance

19	6	0
----	---	---

132 6

DUBLIN, 12th of March, 1801.

£. s. d.

Bought of *Christopher Kingston* the following \pounds my
Note at 1 month, viz.

	l.	s.	d.
1200lb. Tanned upper leather at $6\frac{1}{4}d.$ } \pounds lb	31	5	00
1000lb. Sole d ^o . at $6\frac{1}{4}d.$ \pounds lb	28	2	6
130 Ox hides N ^t . 105C. 2q. 14lb at } 19s. \pounds Cwt.	100	6	10 $\frac{1}{2}$

159 14 4 $\frac{1}{2}$

15th.

Bought from *John Jones*, viz.

6 Hhds. tallow W^t. N^t. 3 tons at 30l. } l. s. d.

\pounds ton } 90 00 00

1000lb. Tanned upper leather at 6d. } 25 00 00

\pounds lb. } 17 1 8

1000lb. Sole at $6\frac{1}{2}d.$ \pounds } 142 1 8

For which delivered him, l. s. d.

1 Tun Claret at - - 45 00 00

2 Hhds. Burgundy at 23l. \pounds - 46 00 00

My Draft on *William Warren* to said *Jones* } 51 1 8
payable 1st April for balance

142 1 8

19th.

Accepted the following Bills of Messrs. *Digby* and Com-
pany of *London*, favour *William Warren* at Sight, and made
good to d^o. *Warren* in Acc^t. viz.

	l.	s.	d.
One for the premio and other charges of insuring 230l. the principal and premio 200l. lent on bottomry to <i>Joseph Miller</i> master of the ship <i>Bonadventure</i> }	7	13	4

Another for the premio and other charges of insuring 460l. on said ship to Barbadoes }	15	6	8
--	----	---	---

23

20th.

Paid *Christopher Kingston*, for my Note to him 12th Inst.
159l. 14s. 4 $\frac{1}{2}d.$ deducting 6 months discount at 6 \pounds
Cent. 155l. 1s. 4 $\frac{1}{2}d.$

	l.	s.	d.
By <i>Edward Elliot's</i> Note to me, due 21st Inst. delivered said <i>Kingston</i> }	101	00	00
By Cash for balance	54	1	4 $\frac{1}{2}$

155 1 4 $\frac{1}{2}$

F.

DUBLIN, 22d of March, 1801.

£. s. d.

Received from *Lewis Lestock*, of *London*, sales of 200 pieces of linen cloth consigned to him of the *Catherine* of *Dublin*, *William Butler* master, to sell for my account the N^o. proceeds amount to 300*l.* Eng. Ex^{ch}. at 9½*d.* 4*P* Cent.

328 10

24th.

Shipped on board the *Dolphin*, *Robert Fisher* master, and consigned to *Abel Archer*, of *Nantz*, to sell for my Acc^t. viz.

16 Hhds. tallow, bought the 8th and 15th for	}	222	6	00
Paid duty and fees, &c.		8	14	00

231

27

Shipped on board the *Ann* and *Mary*, *Ambrose Sutton* master, for *Bilboa*, and consigned to *Arthur Annesley* there, to sell for my account, viz.

		l.	s.	d.
2200 <i>lb</i> . Tanned upper leather bought the 12th and 15th for	}	56	5	00
2000 <i>lb</i> Sole bought the 12th and 15th for		55	4	2
130 Ox hides, bo ^t . the 12th for		100	6	10½
Paid duty, fees, &c.		5	3	11½

217

29th.

Received from *Thomas Bell*, for my Bill on *Abel Archer* of *Nantz*, favour of *Samuel Spence* at *Usa*, 1500 Livres at 12½*d.* 4*P*

78 2 6

31st.

Remitted to Messrs. *Loftus* and Company of *Paris*, my Acc^t. the draft of Messrs. *Swift* and Company for 2500 Livres *Tournois*, on *Peter Lamy* of do. place at *Usa*, favour do. *Loftus* and Company, value in Acc^t. with *Swift* and Company, at 12*d.* 4*P*

125

April 3rd.

Received from *William Ford* for *Abel Archer*, of *Nantz*, Draft on him my favour for 1500 Livres *Tournois* at 12½*d.* 4*P* Livre 76*l.* 11*s.* 3*d.* viz,

		l.	s.	d.
By my Note to said <i>Ford</i> delivered me up	}	19	6	00
By Cash for the balance		57	5	3

76 11 3

WASTE-BOOK, No. I.

(7)

35

DUBLIN, 5th April, 1801.

£. s. d.

Received from the Executors of my Uncle *John*, the two following Bonds, which he left me as a Legacy, viz

<i>Henry Harding's</i> for 500 <i>l.</i> Principal.	}	500 00 00
Interest at 6 $\frac{1}{2}$ Cent. $\frac{1}{2}$ Annum, since 25th ult ^o .		

<i>Gregory Grace's</i> for 300 <i>l.</i> Principal, Interest at 6 $\frac{1}{2}$ Cent. $\frac{1}{2}$ Annum All-hallow-tide last	}	300 00 00

800

8th

Received from on board the *Hopeful*, *George Quarrel* master from *Leghorn*, 50 chests *Florence* wine, and 50 chests do. oil, consigned to me by *Henry Hall*, for my account, the cost and charges there, as $\frac{1}{2}$ invoice, amount to 680 dollars at 5*s.* $\frac{1}{2}$

£170 00 00

Paid duty and fees, &c.

35 00 00

205

Received from *John Tisby*, for the following, viz.

	l.	s.	d.
2 Tuns of Claret at 44 <i>l.</i> $\frac{1}{2}$ tun	88	00	00
2 Hhds. of Burgundy wine at 23 <i>l.</i> $\frac{1}{2}$	46	00	00
5 chests <i>Florence</i> wine at 2 <i>l.</i> 6 <i>s.</i> $\frac{1}{2}$	11	10	00
2 do. ————— oil at 3 <i>l.</i> 5 <i>s.</i> $\frac{1}{2}$	6	10	00

152

11th

Delivered *Benjamin Bewley*, my Bill on *Leftus* and Company of *Paris*, my account, favour *Paul Roberts*, at Usance 2340 livres, value received of said *Bewley* at 12 $\frac{1}{4}$ *d.* $\frac{1}{2}$

119 8 9

13th

Received from on board the *Eagle*, captain *John Grainger* master, from *Bordeaux*, 10 tuns claret, consigned to me by *Peter Laroche*, for my Acc^t. the whole cost, &c. (as $\frac{1}{2}$ invoice) 2800 livres *Tournois*, for which do. *Laroche* advises me that he has drawn on *Lewis Lestock*, of *London*, for my account at 32 $\frac{1}{4}$ *d.* $\frac{1}{2}$ Δ for 125*l.* 8*s.* 4*d.* *English* exchange at 10 $\frac{1}{2}$ Cent. is *Irish*

£137 19 02

Paid duty and fees, &c.

162 00 10

300

16th.

Received from *Richard Pike*, for the following, viz.

	l.	s.	d.
10 chests <i>Florence</i> wine at 2 <i>l.</i> 6 <i>s.</i>	23	00	00
10 do. ————— oil at 3 <i>l.</i> 5 <i>s.</i>	32	10	00

55

10

17th

Paid *Swift* and Company, $\frac{1}{2}$ Receipt

150

DUBLIN, 20th April, 1801.

£. s. d.

Received advice from *Lewis Lestock*, *London*, that he has according to my orders shipped \pounds the *George* of *Bristol*, *Adam Bray* master, for *Nantz*, and consigned to *Abel Archer* there, to sell for my account 3 hhds. tobacco; the whole cost and charges there amounting to 72*l.* 10*s.* *English* at 10 \pounds Cent.

79 15 —

23rd.

Received from *Edward Hall*, of *Cadiz*, sales of leather and hides by the *Betty*, on my account

Neat proceeds amounting to 1525 dollars, exchange at 4*s.* \pounds dollar }

305 —

25th

Received from on board the *Whale* of *Cork*, *George Hartwell* master, from *London*, 20 bags hops, *W^t. N^t.* 70 Cwt. consigned to me by *Lewis Lestock* of *London* by my order and for my account, the cost and charges as \pounds invoice, is 245*l.* *English* at 9 $\frac{3}{4}$ *d.* \pounds Cent. is £. 268 17 09

Paid duty and fees, &c. 88 00 00

356 17 9

Received from *Luke Floyd*, for 2 bags hops, sold him on the quay, *W^t. N^t.* 7 Cwt. at 6*l.* \pounds

42 —

28th

Sold *John Hart* 3 bags hops, *W^t. N^t.* 10. C. 2qrs. at 6*l.* \pounds £63 00 00

Received from said *Hart*, *Mathew Mead's* Note to him for 50*l.* payable 1st of *August*, deducting discount }

Cash for balance 15 10 00

63 —

30th.

Received from *William Ford* premio of 350*l.* insured on goods by the *Eagle*, *John Grainger* master, for *Bilboa*, at 1 $\frac{1}{2}$ \pounds Cent.

5 5 —

2nd May

Received from *Richard Ruby*, *Loftus* and Company of *Paris* Draft on me my Acc^t. favour said *Ruby* for 1234 livres, exchange at 13*d.* \pounds livre £61 14 00

For which delivered him

	l.	s.	d.
5 Chests <i>Florence</i> oil at 3 <i>l.</i> 5 <i>s.</i> \pounds	16	5	00
5 do. do. wine at 2 <i>l.</i> 6 <i>s.</i> \pounds	11	10	00
1 Hhd. <i>Burgundy</i> wine at	23	00	00
Cash paid for balance	10	19	00

61 14 —

4th.

Sold to *Richard Pike*, on his promissory Note payable in 6 months.

3 Bags of hops, *W^t.* 10C. 2qrs. at 6*l.* 5*s.* \pounds C.

65 12 6

DUBLIN, 7th of May, 1801.

£. s. d.

Received advice that the *George of Bristol*, *Adam Bray* master, is lost, with the whole cargo. My loss thereby is the cost and charges of 3 bhds. tobacco, amounting to

79 15

9th.

Lewis Lestock of London, advises me $\text{4}\text{p}$ letter of 3rd instant to have drawn on *Lofius and Company of Paris*, my account, payable 1st June, 750 Δ at 32d. $\text{4}\text{p}$ crown, 100l. English, exchange at 10 $\text{4}\text{p}$ Cent..

110

11th.

Received from *Arthur Annesley*, of *Bilboa*, sales of tanned leather and hides, consigned to him by the *Ann and Mary, Ambrose Sutton*, master, the neat proceeds is 1200 Pcs. of $\frac{8}{8}$ at 4s. $\text{4}\text{p}$

240

12th.

Sold to *John Johnson*, 2 bags hops, W^t. N^t. 7C. at 5l. 10s. $\text{4}\text{p}$ Cwt. £38 10 00

For which received from said *Johnson*,
Luke Floyd's Note payable 10th November } 38 16 00
 40l. deducting discount }
 Repaid 00 06 00

38 10

14th.

Paid *Bernard Brewer*, for *Henry Hall*, of *Leghorn's* Bill on me favour *Digby and Company*, for 240 dollars, at 4s. 11d. $\text{4}\text{p}$

59

17th.

Received from *Gregory Grace*, in ready money, what was due for principal and half a year's interest, and delivered up his bond

309

19th.

Lent on Bottomry to *Thomas Trusty*, master of the *Rover* Galley, 150l. in ready money, to be repaid with 15l. premio, to *Arthur Annesley, Bilboa*, for my account, at the safe arrival of said ship in that port

150

Received from *John Johnson*, an apprentice fee with his son *Thomas*

115

22nd

Debit *Benjamin Bewley*, to account of insurance 5l. for premio of 250l. insured on goods by the *William of Dublin*, *Thomas Barry* master, for *Leghorn*, account said *Bewley* at 2l. $\text{4}\text{p}$ Cent. to pay 34l. $\text{4}\text{p}$ Cent. in case of loss

5

DUBLIN, 25th May, 1801.

£. s. d.

Received from *Richard Pike*, for his Note to me 4th of *May*, 65*l.* 12*s.* 6*d.* deducting 23 weeks discount (allowed him) on said Note at 6 $\frac{1}{2}$ Cent.

26th.

63 17 8

Received advice from *Henry Hall*, of *Leghorn*, that he has drawn for my account, on *Arthur Annesley* of *Bilboa*, a Bill of 550 *Spanish* dollars, value 440 *Leghorn* dollars, which remained due to him in account; the said sum at 4*s.* $\frac{1}{2}$ *Spanish* dollar, or 5*s.* $\frac{1}{2}$ *Leghorn* dollar is

1st June

110

Sold to *Richard Homan*, for an accepted Bill of *William Warren*, payable the 1st of *July* next, my last 2 hhds. of *Burgundy* wine, at 23*l.* 10*s.* $\frac{1}{2}$

4th.

47

Remitted *Loftus* and Company of *Paris*, my Acct. *Digby* and Company's Bill on them my favour at sight for 2880 *livres Tournois*, exchange at 12 $\frac{1}{4}$ *d.* $\frac{1}{2}$ *livre*, for which delivered said *Digby* my Draft on *Swift* and Company their favour for

4th.

147

Won by wagering at a horse-race, and received the bet

7th.

11 10

The *William* of *Dublin*, *Thomas Barry* master, (on which I insured 250*l.* to *Ben. Bewley*) is lost, I have paid him, viz.

Delivered him my receipt for what he owed me in account } 51 00 00

He has abated me 16 $\frac{1}{2}$ Cent on the 250*l.* insured } 40 00 00

Paid him the balance } 159 00 00

230

10th.

Paid *Richard Homan*, for an abatement on 2 hhds. *Burgundy* sold him 1st June

14th.

2

Edward Hall of *Cadiz*, advises me by letter of 19th ult. to remitted to *Lewis Lestock* of *London*, my account, their Bill on *George Fitzgerald* and Co. for 1000 dollars at 43 $\frac{1}{4}$ *d.* $\frac{1}{2}$, 182*l.* 5*s.* 10*d.* *English* exchange at 10 $\frac{1}{2}$ Cent.

16th.

200 10 5

Received from *Peter Percival*, for 1 hhd *Claret* sold him. Of the other two which are wanting of 12 tun, one was made use of to fill those that leaked, the other was bottled for my use.

17th.

12

Bought a horse from *Thomas Trueman*, for 10 moidores, ready money; and sold him immediately to captain *Smart* for 20 pistoles ready money

3 10

DUBLIN, 19th June, 1801.

£. s. d.

Lewis Lestock of *London*, has furnished me an Acct. current, wherein he charges for interest for his advance to the 15th instant, at 6 $\frac{1}{2}$ Cent. $\frac{1}{2}$ Annum 6l. 7s. 1d Eng. Ex. at 10 $\frac{1}{2}$ Cent. - - -

7 4 2

21st.

Settled with *David Denham*, master of the ship *Providence*, and received from him, my $\frac{1}{2}$ balance of his account of freight and disbursements, &c. on said vessel

40

24th.

Received from *George Gunn* in full for principal and 4 months interest of 50l. at 6 $\frac{1}{2}$ Cent. - - -

51

28th.

Received advice from *Arthur Annesley* of *Bilboa*, that he has received from *Thomas Trusty*, master of the *Rover* Galley, 825 dollars, on my account, in full for principal & premio of 150l. lent by me to said *Trusty*, payable to said *Annesley*, at said ship's arrival there, Ex. at 4s. $\frac{1}{2}$ dol. is

165

30th.

Paid this 6 months, as $\frac{1}{2}$ book of charges

	l.	s.	d.
For Rent - - -	25	00	00
For House expenses - - -	50	00	00
For Pocket expenses - - -	25	00	00

100

End of the first WASTE-BOOK.

JOURNAL,

JOURNAL,

No. I.

DUBLIN, January 1st, 1801.

			£.	s.	d.
. 1	CASH Dr. to Stock	l.2000 00 00			
. 1	For so much I have in ready money	- - -	2000		
	2d.				
. 2	Claret Dr. to Cash,	l.384 00 00			
-	Paid <i>Arthur Alloway</i> , for 12 tun at 32l. $\text{4}\text{p}$	- - -	384		
. 1					
. 2	<i>Swift</i> and Co. Dr. to Cash	l.1000 00 00			
-	Paid them $\text{4}\text{p}$ Receipt	- - -	1000		
. 1					
	3rd.				
. 2	Ship <i>Bonadventure</i> Dr. to <i>Benjamin Bewley</i>	l.400 00 00			
-	For cost of said vessel, bought of him payable in two				
. 3	months for	- - -	400		
	5th.				
. 2	Claret Dr. to Cash	l.4 00 00			
-	Paid cooperage and other charges thereon	- - -	4		
. 1					
	7th.				
. 3	Linen Cloth Dr. to Cash	l.287 10 00			
-	Paid sundry for 200 pieces bought of them at different				
. 1	prices amounting to	- - -	287	10	
	10th.				
. 1	Cash Dr. to Claret	l.12 00 0			
-	Received from <i>Charles Carleton</i> for 1 hhd.	- - -	12		
. 1					
	12th.				
. 3	Ship <i>Providence</i> , Dr. to Notes payable	l.250 00 00			
-	For half of said ship, bought of <i>David Denham</i> , for which				
. 3	delivered him my Note at 1 month	- - -	250		

JOURNAL, No. I. (2)

41

DUBLIN, 15th January, 1801.

		£.	s.	d.
.3	Linen Cloth Dr. to Claret -	1.60	00	00
.2	For 40 pieces at 30s. d piece received in barter from a North country merchant, for 6 hhd. at 1.10 d hhd. -		60	
	18th			
.3	Voyage to Rouen d the Ann and Mary, Ambrose Sutton master, Dr. to Cash -	1.125	00	00
.1	For cost and charges of 100 tubs butter addressed to Peter Lacherre on my account and risque, amounting d invoice to -		125	
	21st.			
.4	Bills and Notes Dr. to Cash -	1.100	00	00
.1	Lent to Edward Elliot on his Note of 101l. payable the 21st March next -		100	
	25th.			
.3	Ship Providence Dr. to Cash -	1.25	00	00
.1	Paid Daniel Denham for my half repairs of said ship		25	
	29th.			
.4	Voyage to Nantz d the Jenny Galley, Robert Scott master, Dr. to Sundries -	1.107	00	00
	For the cost, &c. of 125 barrels of beef consigned to Abel Archer, to sell for my account, viz.			
		l.	s.	d.
.2	To Messrs. Swift and Company, my Bill on them favour Charles Carleton, }	100	00	00
.1	for the beef			
	To Cash paid duty and fees, &c.	7	00	00
	February 1st.			
.2	Benjamin Bewley Dr. to Claret -	1.45	00	00
.3	Sold him in Acc ^t . 1 tun Claret at -		45	
	3rd.			
.4	Voyage to London d the Catherine, William Butler master, Dr. to Sundries -	1.290	00	00
	For amount invoice of linen cloth, consigned to Lewis Lestock, there to sell for my account, viz.			
		l.	s.	d.
.3	To linen cloth for 200 pieces bought the 7th ult ^o . for }	287	10	00
.1	To Cash paid charges at shipping, &c.	2	12	00
			290	

DUBLIN, 20th February, 1801.

£. s. d.

.4	Charles Carleton Dr. to Cash	1. 12 12 6	
—	Paid him the balance of his account	-	12 12 6
.1			
.1	Cash Dr. to Tea	1. 105 00 00	
.4	Received from Richard Ruby, for		
		l. s. d.	
	1 Chest Green W ^t . N ^t . 200 ^{lb} at 5s. $\frac{4}{p}$	50 00 00	
	1 do. Bohea ——— 200 ^{lb} at 5s. 6d.	55 00 00	
			105 —
	24th.		
.5	Abel Archer of Nantz, my Acc ^t . Dr. to voyage to Nantz,		
—	$\frac{4}{p}$ the Jenny Galley, Robert Scott master,	1. 137 10 00	
.4	For neat proceeds of 125 barrels beef amounting		
	$\frac{4}{p}$ account sales to 2750 livres Tournois, exchange at		
	12d. $\frac{4}{p}$ — — — — —	-	137 —
	25th.		
.5	George Gunn Dr. to Cash	1. 50 00 00	
—	Lent him at 6 $\frac{4}{p}$ Cent $\frac{4}{p}$ Annum	-	50 —
.1			
	28th.		
.6	Burgundy Wine Dr. to Sundries	1. 207 00 00	
—	For 12 hhds. received $\frac{4}{p}$ the Ann and Mary, Ambrose		
	Sutton master, from Peter Lacherre of Rouen, in return		
	for my butter	l. s. d.	
.3	To Voyage to Rouen $\frac{4}{p}$ do. ship, for		
	the N ^t . proceeds of 100 tubs formerly		
	consigned to said Lacherre, to sell for	157 10 00	
	my account amounting, as $\frac{4}{p}$ Acc ^t . sales		
	now received to		
.1	To Cash, paid duty and freight, &c.	49 10 00	
			207 —
	2nd March.		
.5	William Warren Dr. to ship Bonadventure	1. 100 00 00	
—	For the freight to Barbadoes, payable to me, by him in		
.2	1 month — — — — —	-	100 —
	3rd.		
.6	Bottomry Dr. to Messrs. Swift and Co.	1. 200 00 00	
—	Lent Joseph Miller, master of the Bonadventure Galley,		
.2	by my Bill on said Company at sight, to be repaid with		
	15l. premio, at her safe arrival at Barbadoes	-	200 —
	4th.		
.3	Benjamin Bewley Dr. to Lewis Lestock of London, my		
—	account — — — — —	1. 219 00 00	
.5	For the former's accountable receipt to me, for which		
	delivered him my Bill on the latter his favour, at 21		
	days sight, 200l. Eng. Ex ^o . at 9 $\frac{1}{2}$ $\frac{4}{p}$ Cent.	-	219 —

DUBLIN, 6th March, 1801.

£. s. d.

.1 Cash Dr. to Burgundy Wine 1. 24 10 00

.6 For 1 hhd. sold *John Rudd* d his Draft on *Benjamin Bewley*, taken as cash - - 24 10 -

.1 Cash Dr. to Sundries - 1. 133 00 00

Received from *Richard Pike* for the following sold him
viz. l. s. d.

.6 To Burgundy wine 1 hhd. 23 00 00

.4 To Tea for 1 chest Green, W^t. N^t. 200 lb } 52 10 00
at 5s. 3d. d

To do. for 1 chest Bohea W^t. N^t. 200 lb at } 57 10 00
5s. 9d. d

133

8th.

.7 General account of Wares Dr. to Sundries 1. 132 6 00

For 10 hhds. tallow bought of *William Ford*, N^t. W^t.
94cwt. 2qrs. at 28l. d ton.

l. s. d.

.1 To Cash paid in part 50 00 00

.6 To Burgundy wine for 3 hhds. delivered } 63 00 00
him at 21l. d

.3 To Notes payable, for my Note at 1 month } 19 6 00
for balance - -

132 6 -

Note. This *General Account of Wares* includes all
such goods as are bought for *Exportation* on my own
Account.

12th.

.7 General Account of Wares Dr. to Notes payable 1. 159 14 4 $\frac{1}{2}$

.3 Bought from *Christopher Kingston*, on my Notes payable
6 months l. s. d.

1200 lb tanned upper leather at 6 $\frac{1}{4}$ d. } 31 5 00
 d lb }

1000 lb do. sole at 6 $\frac{1}{4}$ d. d } 23 2 6

130 Ox hides N^t. 105cwt. 2qrs. 14 lb } 100 6 10 $\frac{1}{2}$
at 19s. d cwt.

159 14 4 $\frac{1}{2}$

DUBLIN, 15th March, 1810.

£. s. d.

7 General Account of Wares Dr. to Sundries

l. 142 1 8

For the following, bought of *John Jones*, for which delivered him as under

l. s. d.

6 Hhds. tallow W^t. N^t. 3 ton at 30*l*. } 90 00 001000*lb* tanned upper leather at 7*d*. } 25 00 001000*lb* do. sole at 6½*d*. } 27 1 8

142 1 8

l. s. d.

2 To Claret for 1 tun at

45 00 00

6 To Burgundy wine, for 2 hhd. at 23*l*.

46 00 00

5 To *William Warren*, for mine on him to said *Jones*, payable 1st *April* for balance }

51 1 8

142 1 8

19th.

Sundries Dr. to *William Warren*

l. 23 00 00

For the 2 following Bills of Messrs. *Digby* of *London*, on me favour said *Warren*, to be allowed him in account viz.

l. s. d.

2 Ship *Bonadventure*, for one for the premium of insuring 460*l*. on her to *Barbadoes* }

15 6 8

6 Bottomry for the other, for the premium, &c. of insuring 230*l*. the principal and }
5 premium of 200*l*. lent by me to *Joseph Miller*, master of said ship, bound to *Barbadoes* }

7 13 4

23

20th.

3 Notes payable to Dr. Sundries

l. 155 1 4½

Paid my Note to *Christopher Kingston*, 12th instant, 159*l*. 14*s*. 4½*d*. deducting 6 months discount, at 6 *p* Cent. per Annum, as follows, viz.

l. s. d.

4 To Bills and Notes for *Edward Elliot's* Note to me, due the 21st instant, delivered said *Kingston* }

101 00 00

1 To Cash for balance

54 1 4½

155 1 4½

DUBLIN, 2ndh, 1801.

£. s. d.

- .5 *Lewis Lestock* of *London*, my *Acc^t*. Dr. to voyage to
 — *London* \pounds the *Catherine*, *William Butler* master

.4 l. 328 10 00

For neat proceeds 200 pieces linen cloth, amounting
 (\pounds account sales) to 300*l*. *English Ex^e*. at $9\frac{1}{2}$ \pounds
 Cent. - - - - -

24th.

328 10

- .6 Voyage to *Nantz* \pounds the *Dolphin*, *Robert Fisher* master,
 — Dr. to Sundries - - - l. 231 00 00

For cost &c. of the following wares, consigned to *Abel*
Archer there, to sell for my account, viz.

l. s. d.

- .7 To General account of wares, for 16 hhds. } 222 6 00
 tallow bought the 8th and 15th for }

- .1 To Cash, paid duty and fees, &c. 8 14 00

231

27th.

- .6 Voyage to *Bilboa* \pounds the *Ann* and *Mary*, *Ambrose*
 — *Sutton* master, Dr. to Sundries l. 217 00 00

For the following wares consigned to *Arthur Ansley* there
 to sell for my account

l. s. d.

2200 $\frac{1}{2}$ tanned upper leather bought } 56 5 00
 the 12th and 15th for }

2000 $\frac{1}{2}$ sole do. bought 12th and 15th } 55 4 2
 for }

130 Ox hides bought 12th for 100 6 10 $\frac{1}{2}$

- .7 To General account of wares for the } 211 16 00 $\frac{1}{2}$
 amount }

- .1 To Cash, paid duty and fees, &c. 5 3 11 $\frac{1}{2}$

217

22th.

- .1 Cash Dr. to *Abel Archer* of *Nantz*, my account
l 78 2 6

- .5 Received of *Thomas Bell* for my Draft of 1520 livres
Tournois at 12*d*. \pounds on said *Archer*, favour *Samuel Spence*
 there, at *Us^e*. - - - 78 2 6

31st.

- .6 Messrs. *Loftus* and Company of *Paris*, my account Dr.
 — to Messrs. *Swift* and Company - l. 125 00 00

- .2 Remitted the former, the latter's Draft of 2500 livres
Tournois on *Peter Lammy* there, at *Us^e*. favour said
Loftus, value in account with said *Swift* and Company,
 at 12. \pounds is - - - 125

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DUBLIN, 3rd April, 1801.

£. s. d.

	Sundries Dr. to <i>Abel Archer</i> of <i>Nantz</i> , my account	176	11	3	
	Received for his Draft on <i>William Ford</i> , my favour for 1500 livres <i>Tournois</i> , at 12½ d. ₤, viz.				
		l.	s.	d.	
.3	Notes payable for mine to said <i>Ford</i> , now	19	6	00	
.1	taken up				
	Cash for balance	57	5	3	
.5					76 11 3
	5th.				
.7	Bonds Dr. to Stock	1.800	00	00	
.1	For the following, received from the executors of my Uncle <i>John</i> , left me as a legacy, viz.				
		l.	s.	d.	
	<i>Henry Harding's</i> Bond for 500l. principal, bearing interest at 6 ₤ Cent. ₤ Annum from the 25th ult.	500	00	00	
	<i>George Gracels</i> , for 300l. principal, bearing interest at 6 ₤ Cent. ₤ Annum from All hallow-tide last.	300	00	00	
	8th.				800
	Wares from <i>Leghorn</i> Dr. to Sundries	1.205	00	00	
.7	For the following received, ₤ the <i>Hopeful</i> , <i>George Quarrel</i> master, from <i>Henry Hall</i> of said place for my account, viz.				
	50 Chests Florence wine				
.7	40 do. oil;				
		l.	s.	d.	
.1	To <i>Henry Hall</i> my Acc ^t . for 680 <i>Leghorn</i> Dollars, the am ^t . inv. at 5s. ₤ Dollar	170	00	00	
.1	To Cash, paid duty and fees, &c.	35	00	00	
					205
	Cash Dr. to Sundries	1.152	00	00	
.2	Received from <i>John Tisby</i> , for the following sold him, viz.				
.7		l.	s.	d.	
.7	To Claret, for 2 tun, at 44l. ₤	88	00	00	
	To Burgundy wine, for 2 hhds. at 1.23 ₤	46	00	00	
	To wares from <i>Leghorn</i> for				
	5 Chests Florence wine	11	10	00	
	at 1.2 6s. ₤				
	2 do. oil at 1.3 5s. ₤	6	10	0	
					18 00 00
					12

DUBLIN, 9th April, 1801.

			£.	s.	d.
.1	Cash Dr. to <i>Loftus</i> and Company of <i>Paris</i> , my account				
	- - -	l. 119 8 9			
.6	Received from <i>Benjamin Bewley</i> , for my Draft on them favour <i>Paul Roberts</i> , at Usance 2340 livres, exchange at 12½d. ₤		119	8	9
	13th.				
.2	Claret Dr. to sundries	l. 300 00 00			
	For 10 tun received ₤ the <i>Eagle</i> , <i>John Grainger</i> master, from <i>Peter Laroche</i> of <i>Bourdeaux</i> , for my account, viz.	l. s. d.			
.5	To <i>Lewis Lestock</i> , London, my Acct. for said <i>Laroche's</i> Draft of l. 125 8s. 4d. on him, value at <i>Bourdeaux</i> 2800 livres <i>Tournois</i> (the amount of said Claret) at 32½d. Δ exchange between <i>London</i> and <i>Dublin</i> at 10 ₤ cent. is here	137 19 2			
.1	To Cash, paid duty and freight, &c.	162 00 10	300		
	16th.				
.1	Cash Dr. to Wares from <i>Leghorn</i>	l. 55 10 00			
.7	Received from <i>Richard Pike</i> , for the following				
	10 Chests of Florence wine at l. 2 6s.	23 00 00			
	10 do. oil, at l. 3 5s.	32 10 00	55	10	
	17th.				
.2	<i>Swift</i> and Company, Dr. to Cash	l. 150 00 00			
.1	Paid them ₤ Receipt	- -	150		
	20th.				
.7	Voyage from <i>London</i> to <i>Nants</i> , ₤ the <i>George</i> of <i>Bristol</i> , <i>Adam Bray</i> master, Dr. to <i>Lewis Lestock</i> my account				
.5	- - -	l. 79 15 00			
	For cost and charges of 3 hhls. tobacco, consigned by said <i>Lestock</i> , to <i>Abel Archer</i> there to sell for my account amounting (as ₤ invoice) to l. 72 10s. Eng. exchange at 10 ₤ cent.		79	15	
	23rd.				
.8	<i>Edward Hall</i> my account Dr. to voyage to <i>Cadiz</i> ₤ the <i>Betty</i> , captain <i>Pearl</i>	l. 305 00 00			
.5	For neat proceeds of leather and hides, amounting ₤ Sales to 1525 dollars, Ex ^c . at 4s. ₤ dollar		305		

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DUBLIN, 25th April, 1801.

£. s. d.

8	Hops Dr. to Sundries	£. 356 17 9	
	For 20 bags N ^o . 70cwt. received of the <i>Whale of Cork</i> , <i>George Hartwell</i> , master, from <i>Lewis Lestock</i> , London, by my order, and for my Acc ^t .		
		l. s. d.	
5	To <i>Lewis Lestock</i> my Acc ^t . for 245l. Eng.	} 268 17 9	
	the amount of the invoice, at 9 $\frac{3}{4}$ Cent. is		
1	To Cash, paid freight, duty, &c.	88 00 00	
			356 17 9
1	Cash Dr. to Hops	£42 00 00	
8	Received from <i>Luke Floyd</i> for		
	2 bags N ^o . 7cwt. at 6l. $\frac{1}{4}$ cwt.		42
	28th.		
	Sundries Dr. to Hops	l. 63 00 00	
	For 3 bags sold <i>John Hart</i> , N ^o . 10cwt. 2q. at 6l. $\frac{1}{4}$ cwt.		
		l. s. d.	
4	Bills and Notes, for <i>Matthew Mead's</i> of	} 47 10 00	
	50l. payable the 1st of August, received		
	from said <i>Hart</i> in Payment for		
1	Cash for balance	15 10 00	
			63
8			
	30th.		
	Cash Dr. to Acc ^t . of insurance	l. 5 5 00	
1	Received from <i>William Ford</i> , for the premium of insuring		
	350l. to him on wares in the <i>Eagle</i> , <i>John Grainger</i> ,		
9	master, for <i>Bilboa</i> , at 1 $\frac{1}{2}$ Cent.	-	5 5
	2nd May.		
6	<i>Loftus</i> and Company of <i>Paris</i> , my account Dr. to		
	Sundries	l. 61 14 00	
	For their Draft on me, favour <i>Richard Ruby</i> , at sight, 1235 livres Tournois, Ex ^{ch} . at 12d. $\frac{1}{4}$ livre		
	For which delivered said <i>Ruby</i> the following		
7	To wares from <i>Leghorn</i> , for	l. s. d.	
6	5 Chests Florence wine at 2l. 6s. $\frac{1}{4}$	} 27 15 00	
1	5 Do. ——— oils a 3l. 5s. $\frac{1}{4}$		
	To Burgundy wine, for 1 hhd.	23 00 00	
	To Cash, paid for balance	10 19 00	
			61 14

DUBLIN, 4th May, 1801.

		£.	s.	d.
.4	Bills and Notes Dr. to Hops	l.65	12	6
.8	Sold to <i>Richard Pike</i> , on his Note payable in 6 months 3 bags N ^t . 10cwt. 2q. at 6l. 5s. $\frac{1}{2}$ cwt.		65	12 6
	7th.			
.9	Profit and Loss Dr. to voyage from <i>London</i> to <i>Nantz</i> $\frac{1}{2}$ the <i>George</i> of <i>Bristol</i> , <i>Adam Bray</i> master	l.79	15	00
.7	For the cost, &c. of 3 hhds. tobacco, lost by said ship		79	15
	9th.			
.5	<i>Lewis Lestock</i> of <i>London</i> my Account Dr. to <i>Leftus</i> and Company of <i>Paris</i> , my Account	l.110	00	00
.6	For the former's Draft of 750 Δ on the latter, for my account, at 32d. $\frac{1}{2}$ 100l. Eng. Ex ^c . at 10 $\frac{1}{2}$ Cent.		110	
	11th.			
.8	<i>Arthur Annesley</i> my Account Dr. to voyage to <i>Bilboa</i> $\frac{1}{2}$ the <i>Ann</i> and <i>Mary</i> , <i>Ambr. Sutton</i> , master,	l.240	00	00
.6	For N ^t . proceeds of tanned leather and hides, amounting $\frac{1}{2}$ sales to 1200 pieces of $\frac{3}{4}$, at 4s. $\frac{1}{2}$ is		240	
	12th.			
.4	Bills and Notes Dr. to Sundries	l.38	16	00
	For <i>Luke Floyd's</i> Note of 40l. payable 10th <i>November</i> , discounted to <i>John Johnson</i> , viz.			
		l.	s.	d.
.8	To Hops, for 2 bags N ^t . 7cwt. at 5l. 10s. $\frac{1}{2}$	38	10	00
.1	To Cash returned him	00	6	00
			38	16
	14th.			
.7	<i>Henry Hall</i> of <i>Leghorn</i> my Account Dr. to Cash	l.59	00	00
.8	Paid <i>Bernard Brewer</i> for said <i>Hall's</i> Draft on me, to <i>Digby</i> and company, endorsed by them to said <i>Brewer</i> for 240 dollars, Ex ^c . at 4s. 11d. $\frac{1}{2}$ dollar		59	

DUBLIN, 17th May, 1801.

		£.	s.	d.
8	Cash Dr. to Bonds	1,309	00	00
7	Received from <i>Gregory Grace</i> , in full for principal, and half a year's interest, having delivered up his bond	309	—	—
	19th.			
6	Bottomry Dr. to Cash	1,150	00	00
8	Lent to <i>Thomas Trusty</i> master of the <i>Rover</i> Galley, to be repaid with 15 <i>l.</i> premium to <i>Arthur Ansley</i> , of <i>Bilboa</i> , at her safe arrival there	150	—	—
8	Cash Dr. to Profit and Loss	1,115	00	00
9	Received from <i>John Johnson</i> , as an Apprentice Fee with his son <i>Thomas</i>	115	—	—
	22nd.			
3	<i>Benjamin Bewley</i> Dr. to Acc ^t . of Insurance	15	0	0
9	For the premium of insuring 250 <i>l.</i> to him on wares in the <i>William of Dublin</i> , <i>Thomas Barry</i> master, for <i>Leghorn</i> , at 2 $\frac{1}{2}$ Cent.	5	—	—
	25th.			
8	Cash Dr. to Bills and Notes	1,63	17	8
4	Received from <i>Richard Pike</i> , for his Note of 65 <i>l.</i> 12s. 6d. allowing him discount for 23 weeks at 6 $\frac{1}{2}$ Cent. $\frac{1}{2}$ Annum.	63	17	8
	26th.			
7	<i>Henry Hall</i> of <i>Leghorn</i> , my Account Dr. to <i>Arthur Ansley</i> of <i>Bilboa</i> , my Account	1,110	00	00
1	For the former's Draft of 250 <i>Spanish</i> dollars on the latter, for my account, equal to 440 <i>Leghorn</i> dollars being the balance due to said <i>Hall</i> , which sum at 4s. $\frac{1}{2}$ <i>Spanish</i> dollar, or 5s. $\frac{1}{2}$ <i>Leghorn</i> dollar is	110	—	—
	June 1st.			
5	<i>William Warren</i> , Dr. to Burgundy wine	1,47	00	00
6	Sold to <i>Richard Homan</i> , for an accepted Bill on said <i>Warren</i> payable the 1st <i>July</i> next, to be allowed me by said <i>Warren</i> in account, viz. 2 hhds. at 23 <i>l.</i> 10s. $\frac{1}{2}$ hhd.	47	—	—

DUBLIN, 1st June, 1801.

£. s. d.

.6	<i>Lofius</i> and Company of <i>Paris</i> , my Account Dr. to			
—	<i>Swift</i> and Company - - -	1.147	00	00
.2	For <i>Digby</i> and Company's Draft on the former, my favour, remitted them for 2880 livres Tournois, exchange at 12 $\frac{1}{4}$ d. $\frac{1}{2}$ livre, for which delivered said <i>Digby</i> and Co. my Draft on the latter, their favour for the like sum	147		
	4th.			
.8	Cash Dr. to Profit and Loss - - -	1.11	10	00
.5	Won by wagering at a horse-race - - -	11	10	
	7th.			
.9	Account of Insurance Dr. to Sundries - - -	1.210	00	00
	Paid <i>Benjamin Bewley</i> full for 250 <i>l.</i> formerly insured to him on Wares in the <i>William</i> of <i>Dublin</i> , <i>Thomas Barry</i> master, now lost, he abating me 10 <i>l.</i> $\frac{1}{2}$ Cent. upon the whole			
		<i>l.</i>	<i>s.</i>	<i>d.</i>
.5	To <i>Benjamin Bewley</i> for what he owed in } account, now discharged	51	00	00
.8	To Cash, for balance - - -	159	00	00
	10th.	210		
.6	Burgundy Wine Dr. to Cash - - -	1.2	00	00
.8	Paid <i>Richard Homan</i> , for an abatement on 1 hhd. sold him 1st of June - - -	2		
	14th.			
.5	<i>Lewis Lestock</i> , of <i>London</i> , my Account Dr. to <i>Edward Hall</i> , of <i>Cadiz</i> , my Account - - -	1.210	10	05
.8	For the latter's bill on <i>George Fitzgerald</i> and Co. remitted to them by the former on my account advised $\frac{1}{2}$ said <i>Hall</i> 's letter of 9th ult. 1000 dollars at 43 $\frac{3}{4}$ d. $\frac{1}{2}$ dollar, 182 <i>l.</i> 5 <i>s.</i> 10 <i>d.</i> Eng. exchange at 10 $\frac{1}{2}$ Cent.	200	10	5
	16th.			
	Sundries Dr. to Claret - - -	1.20	00	00
	For the last of my own parcel, disposed of as follows:			
		<i>l.</i>	<i>s.</i>	<i>d.</i>
.8	Cash for 1 hhd. sold <i>Peter Percival</i> - - -	12	00	00
.8	Charges for 1 do. bottled for my own use - - -	8	00	00
.2	1 Used to fill such as leaked.	20		

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DUBLIN, 17th June, 1801.

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			£.	s.	d.
.8	Cash Dr. to Profit and Loss	-	7.3	10	00
.9	Gained by a horse bought and sold immediately	-		3	10
	19th.				
	Cr. <i>Lewis Lestock, London</i> , my Account, 6 <i>l.</i> 11 <i>s.</i> 1 <i>d.</i> Eng. for the interest of his advance of my affairs, unto the 15th current, at 6 $\frac{1}{2}$ Cent. $\frac{1}{2}$ Annum, as $\frac{1}{2}$ account furnished me			6	11 1
	21st.				
.8	nCash Dr. to ship <i>Providence</i>	-	1.40	00	00
.3	Received from Captain <i>Denham</i> , for my half balance of his account of freight and disbursements on said vessel			40	
	24th.				
.8	Cash Dr. to Sundries	-	1.51	00	00
	Received from <i>George Gunn</i> in full for principal, and 4 months interest of 50 <i>l.</i> at 6 $\frac{1}{2}$ Cent. $\frac{1}{2}$ Annum				
					<i>l. s. d.</i>
.5	To said <i>Gunn</i> for the principal	-	50	00	00
.9	To profit and loss for the interest	-	1	00	00
	28th.				
.8	<i>Arthur Ansley, of Bilboa</i> , Dr. to Bottomry	1.165	0	0	
.6	For 825 dollars, which said <i>Ansley</i> advises me he has re- ceived from <i>Thomas Trusty</i> , master of the <i>Rover</i> Gal- ley, in full for the principal and premium of 150 <i>l.</i> lent by me to said <i>Trusty</i> , payable to said <i>Ansley</i> , at said ship's arrival there, at 4 <i>s.</i> $\frac{1}{2}$ is			165	
	30th.				
.8	Charges Dr. to Cash	-	1.100	00	00
.8	Paid these 6 months past, as $\frac{1}{2}$ book of charges	-		100	
End of the First JOURNAL.					
LEGER					

L E G E R,

No. I.

1801.

THE ALPHABET to the LEGER, No. I.

A	B.	C.
<div>F^o.</div> <div>Archer, Abel <i>m. a.</i> 4</div> <div>Ansley, Arthur 8</div>	<div>F^o.</div> <div>Bewley, Ben. 3</div> <div>Bills and Notes 4</div> <div>Burgundy Wine 6</div> <div>Bottomry - 6</div> <div>Bonds - 7</div> <div>Balance - 10</div>	<div>F^o.</div> <div>Cash - 1 8</div> <div>Claret - 2</div> <div>Carleton, Charles 4</div> <div>Charges - 8</div>
D.	E.	F.
<div>F^o.</div>	<div>F^o.</div>	<div>F^o.</div>
G.	H.	I.
<div>F^o.</div> <div>Gunn, George 5</div> <div>General Account } 7</div> <div>of Wares. }</div>	<div>F^o.</div> <div>Hall, Henry of } 7</div> <div>Leghorn <i>m. a.</i> }</div> <div>Hops - 8</div> <div>Hall, Edward of } 8</div> <div>Cadiz <i>m. a.</i> }</div>	<div>F^o.</div> <div>Insurance (Acc^t. of) 9</div>
K.	L.	M.
<div>F^o.</div>	<div>F^o.</div> <div>Linen Cloth 3</div> <div>Lestock, Lewis of } 5</div> <div>London <i>m. a.</i> }</div> <div>Lofius and Co. of } 6</div> <div>Paris <i>m. a.</i> }</div>	<div>F^o.</div>

The ALPHABET to the LEGER, No. I.

N.	O.	P.
<div style="text-align: right;">F^o.</div> Notes payable - 3	<div style="text-align: right;">F^o.</div>	<div style="text-align: right;">F^o.</div> Profit and Loss 9
Q.	R.	S.
<div style="text-align: right;">F^o.</div>	<div style="text-align: right;">F^o.</div>	<div style="text-align: right;">F^o.</div> Stock - 1 Swift and Company 2 Ship Bonadventure 2 Ship Providence 3
T.	V.	W.
<div style="text-align: right;">F^o.</div> Tea - 4	<div style="text-align: right;">F^o.</div> Voyage to Rouen 3 — to Nantz, ⌘ } the Jenny } — to London, &c. 4 — to Cadiz, &c. 4 — to Nantz, ⌘ } the Dolphin } 6 — to Bilboa 6 — from London } to Nantz, ⌘ } 7 the George }	<div style="text-align: right;">F^o.</div> William Warren. 5 Wares from Leghorn 7
X.	Y.	Z.
<div style="text-align: right;">F^o.</div>	<div style="text-align: right;">F^o.</div>	<div style="text-align: right;">F^o.</div>

1801

Stock

Dr.

£. s. d.

To Balance for my neat Capital

103146 7 4

Cash

Dr.

1801

Jan.	1	To Stock for so much I have in ready money	1	2000	—	—
	10	To Claret received from <i>Charles Carleton</i>	2	12	—	—
Feb.	20	To Tea received from <i>Richard Ruby</i>	4	105	—	—
Mar.	6	To Burgundy wine received from <i>Benjamin Bewley</i>	6	24	10	—
		To Sundries received from <i>Richard Pike</i>		133	—	—
	29	To <i>Abel Archer, Nantz</i> , my Account received from <i>Thomas Bell</i>	5	78	2	6
April	3	To Do. my Account received from <i>William Ford</i>	5	57	5	3
	9	To Sundries received from <i>John Tisby</i>		152	—	—
	11	To <i>Loftus and Company</i> , my account received from <i>Benjamin Bewley</i>	6	119	8	9
	16	To Wares from <i>Leghorn</i> received from <i>Richard Pike</i>	7	55	10	—
	25	To Hops received from <i>Luke Floyd</i>	8	42	—	—
	28	To Do. received from <i>John Hart</i>	8	15	10	—
	30	To Insurance received from <i>William Ford</i>	8	5	5	—

Transferred to Folio 3

2799 11 6

1801	Contra	Cr.	£.	s.	d.
Jan. 1	By Cash for so much I have in ready money	2000	—	—	—
April 5	By Bonds received from the Executors of my uncle <i>John</i> as a legacy	7	800	—	—
	By Profit and Loss for my neat gain these six months	9	346	7	4
			3146	7	4
1801	Contra	Cr.			
Jan. 2	By Claret paid <i>Arthur Alloway</i>	2	384	—	—
	By <i>Swift</i> and Co. paid them \pounds receipt	2	1000	—	—
	5 By Claret paid cooperage, &c.	2	4	—	—
	7 By Linen cloth, paid several, &c.	3	287	10	—
	18 By Voyage to <i>Rouen</i> , paid cost of butter, &c.	3	125	—	—
	21 By Bills and Notes, lent <i>Edward Elliot</i>	4	100	—	—
	25 By Ship <i>Providence</i> , paid <i>David Denham</i>	3	25	—	—
	29 By Voyage to <i>Nantz</i> \pounds the <i>Jenny</i> , paid duty, &c.	4	7	—	—
Feb. 3	By Voyage to <i>London</i> , &c. paid duty, &c.	4	2	10	—
	6 By Tea, paid duty, &c.	4	46	—	—
	17 By Voyage to <i>Cadiz</i> , paid for making up hides, duty, &c.	5	14	17	6
	— By <i>Charles Carleton</i> , paid him the balance of his account	4	12	12	6
	24 By <i>George Gunn</i> , lent him at interest	5	50	—	—
	28 By Burgundy wine, paid duty, freight, &c.	6	49	10	—
Mar. 8	By General Acct. of Wares, paid <i>William Ford</i>	7	50	—	—
	20 By Notes payable, paid <i>Christopher Kingston</i>	3	54	1	4½
	24 By Voyage to <i>Nantz</i> \pounds the <i>Dolphin</i> , paid duty, &c.	6	8	14	—
	27 By Voyage to <i>Bilboa</i> , &c. paid duty, &c.	6	5	3	11½
April 8	By Wares from <i>Leghorn</i> , paid do. do.	7	35	—	—
	13 By Claret, paid duty, freight, &c.	2	162	—	10
	17 By <i>Swift</i> and Company, paid them \pounds receipt	2	150	—	—
	25 By Hops, paid duty, freight, &c.	8	88	—	—
May 2	By <i>Lofius</i> and Company my account, paid <i>Rich- ard Ruby</i>	6	10	19	—
	12 By Bills and Notes, paid <i>John Johnson</i>	4	6	—	—
			2672	5	2

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(2)

LEGER, No. I.

1801	Claret		Dr.		£. s. d.		
			Ton.	llhd.			
Jan.	2	To Cash, bought from <i>Arthur Alloway</i>			1	384	—
		at 32l. 4p	12		1	4	—
	5	To Cash paid cooperage, &c.					
Apr.	13	To sundries, received of the <i>Eagle</i> ,	10			300	—
		from <i>Peter Laroche</i>			9	124	—
		To Profit and Loss, gained hereby	—				
			22				
						812	—
1801	Swift and Co.		Drs.				
Jan.	2	To Cash, paid you of receipt			1	1000	—
Apr.	17	To Do. of do.			1	150	—
						1150	—
1801	Ship Bonadventure		Dr.				
Jan.	3	To <i>Benjamin Bewley</i> , bought from him at 2 months			3	400	—
May	19	To <i>William Warren</i> , for the premio of insuring			5	15	6 8
		460l. on her voyage to <i>Barbadoes</i>			9	84	13 4
		To Profit and Loss gained hereby					
						500	—

LEGER, No. I.

(2)

61

1801	Contra	Cr.	£.	s.	d.
		Ton. Hhd.			
Jan. 10	By Cash, sold <i>Charles Carleton</i> ,	1	1	12	—
15	By Linen cloth delivered in barter at 40 <i>l.</i> ₤ ton	1	2	3	60
Feb. 1	By <i>Benjamin Bewley</i> , sold do. in acc ^t .	1	3	45	—
9	By <i>Benjamin Bewley</i> , sold do. in acc ^t . at 44 <i>l.</i> ₤ cent.	3	3	132	—
14	By <i>Charles Carleton</i> , sold ditto at 1 month, at 44 <i>l.</i> ₤	2	2	4	110
Mar. 15	By General Account of Wares sold <i>John Jones</i>	1	7	45	—
April 9	By Cash sold <i>John Tisby</i> , at 44 <i>l.</i> ₤	2	1	88	—
June 16	By Sundries	2	20	—	—
	Used in filling those that leaked	1	—	—	—
	By balance, remaining unsold	10	10	300	—
		22	—	812	—

1801	Contra	Cr.	£.	s.	d.
Jan. 29	By Voyage to <i>Nantz</i> , for my Draft on you to <i>Charles Carleton</i>	4	100	—	—
Feb. 12	By Notes payable, for do. to <i>David Denham</i>	3	250	—	—
17	By Voyage to <i>Cadiz</i> , for do. to <i>Christoph Kingston</i>	5	37	10	—
Mar. 3	By Bottomry for do. to <i>Joseph Miller</i> ,	6	200	—	—
31	By <i>Loftus</i> and Co. for your Draft on <i>P. Lamy</i> to said <i>Loftus</i> and Company	6	125	—	—
June 1	By Do. for my Draft on you to <i>Digby</i> , and Com- pany	6	147	—	—
	By balance due to me	10	290	10	—
			1150	—	—

1801	Contra	Cr.	£.	s.	d.
Mar. 2	By <i>William Warren</i> , for the freight to <i>Barbadoes</i> , payable in 1 month	5	100	—	—
	By balance, for her present value	10	400	—	—
			500	—	—

1801	Benjamin Bewley	Dr.	£.	s.	d.
Feb. 2	To Claret, sold him in account	-	2	45	—
9	To Sundries, sold him in account	-		182	—
Mar. 4	To <i>Lewis Lestock</i> , for my Draft on him your favour	-	5	219	—
May 22	To Account of insurance, for the premium of 250 <i>l.</i> insured on the <i>William</i>	-	9	5	—
				451	—
1801	Linen Cloth	Dr.			
		Pieces			
Jan. 7	To Cash, bought from several	200	1	287	10
15	To Claret, received in barter at 30 <i>s.</i> $\frac{4}{p}$	40	2	60	—
		240		347	10
1801	Ship Providence	Dr.			
Jan. 12	To Notes payable for my half of said ship bought from <i>David Denham</i>	-	3	250	—
25	To Cash, paid <i>David Denham</i> for my half repairs	-	1	25	—
	To Profit and Loss, gained hereby	-		40	—
				315	—
1801	Notes Payable	Dr.			
		No.			
Feb. 12	To <i>Swift and Co.</i> for mine from <i>David Denham</i>	250 0 0	1	2	250
Mar. 20	To Sundries, for mine taken up from <i>Christopher Kingston</i> for	155 14 4½	2		155 14½
April 3	To <i>Abel Archer</i> , my Account for mine from <i>William Ford</i>	19 6 0	3	5	19 6
	To Profit and Loss, gained by discount hereby	-		4	13
				429	4½
1801	Voyage to Rouen per the <i>Ann and Mary</i> , <i>Ambrose Sutton</i> Master,	Dr.			
Jan. 18	To Cash, for amount of invoice 100 tubs butter consigned <i>Peter Lacherre</i> , my account	-	1	125	—
	To Profit and Loss gained hereby	-		32	10
				140	10

LEGER, No. I.

(3)

63

1801	Contra	Cr.	£.	s.	d.
Jan. 3	By ship <i>Bonadventure</i> , bought from <i>Benjamin Bewley</i> at 2 months		2	400	—
June 7	By Account of Insurance, for what he owed me in account now discharged		9	51	—
				451	—
1801	Contra	Cr.			
		Pieces.			
Feb. 3	By Voyage to <i>London</i> , consigned to <i>Lewis Lestock</i> , for my account	200	4	287	10
	By balance remaining unsold	40	10	60	—
		240		347	0
1801	Contra	Cr.			
June 21	By Cash received from Captain <i>Denham</i> for my $\frac{1}{2}$ freight and disbursements, &c.		1	40	—
	By balance, for the present value of my $\frac{1}{2}$		10	275	—
				315	—
1801	Contra	Cr.			
		l. s. d. No.			
Jan. 12	By ship <i>Providence</i> , for mine passed <i>D. Denham</i> 1 month	250 00 0	1	3	250
Mar 8	By General Acct. Wares, for mine passed <i>William Ford</i> at 1 month	19 6 0	2	7	19 6
12	By General Account Wares for mine passed <i>Christopher Kingston</i> at 6 months	159 14 4 $\frac{1}{2}$	3	7	159 14 4 $\frac{1}{2}$
				429	4 $\frac{1}{2}$
1801	Contra	Cr.			
Feb. 28	By Burgundy wine, for N ^t . proceeds of 100 tubs of butter, amounting $\frac{1}{4}$ sales to		6	157	10

LEGER, No. I.

(4)

65

1801	Contra	Cr.	£.	s.	d.
		<i>l. s. d. No.</i>			
Mar. 20	By Notes payable for Edward Ellicott's, passed Christopher Kingston	101 00 00	1	3	101
May. 25	By Cash, for Rich. Pike's discounted to him at 6 $\frac{1}{2}$ C.	65 12 6	2	1	63 17 8
	By balance for Math. Mead's remaining on hands	50 00 00	3	8	47 10
	By balance for Luke Floyd's remaining on hands	40 00 00	4	8	38 16
	By Profit and Loss, lost by discount		0		14 10
					251 18 6

1801	Contra	Cr.	£.	s.	d.
Feb. 25	By Abel Archer my Account for Nt. proceeds of 125 barrels of beef		5	137	10

1801	Contra	Cr.	£.	s.	d.
Mar. 22	By Lewis Lestock my Account for Nt. proceeds of 200 pieces of linen cloth		5	328	10

	Contra	Cr.	Green	Bohea	£.	s.	d.
Feb. 9	By Ben. Bewley, sold him in Account 1 chest at 5s $\frac{1}{2}$ lb	200	lb.	lb.	3	50	
14	By Charles Carleton, sold him at 1 mo. 1 chest at 5s. 6d.			200	4	55	
20	By Cash, sold Richard Ruby 2 chests at	200	200	200	1	105	
Mar. 6	By Cash, sold Richard Pike 2 chests at	200	200	200	1	110	
		600	600			320	

1801	Contra	Cr.	£.	s.	d.
Feb. 17	By Voyage to Cadiz, for amount hides bought in account		5	17	12 6

1801		Lewis Lestock of London <i>M. A. Dr.</i>	English	Ex.	£.	s.	d.
Mar. 22	To Voyage of the <i>Catherine</i> for N ^t . proceeds of 200 pieces linen cloth	300 00 00	9 $\frac{1}{2}$	4	328	10	—
May. 9	To <i>Leftus</i> and Company for your Draft on them	100 00 00	10	6	110	—	—
June. 14	To <i>Edward Hall</i> for his Bill on <i>George Fitzgerald</i> and Company	182 5 10	10	8	200	10	5
	To balance, due to you	287 3 7	8 $\frac{1}{2}$	10	311	22	$\frac{1}{2}$
		<hr/> 869 8 5 <hr/>			<hr/> 950	<hr/> 27	<hr/> $\frac{1}{2}$ <hr/>
1801		Voyage to Cadiz <i>per</i> the <i>Betty</i> , John Pearl master <i>Dr.</i>					
Feb. 17	To sundries for amount invoice of leather and hides consigned <i>Edward Hals</i> my account				230	—	—
	To Profit and Loss gained hereby			9	75	—	—
					<hr/> 305 <hr/>		
1801		George Gunn <i>Dr.</i>					
Feb. 24	To Cash lent you at interest at 6 of C. of An.			1	50	—	—
1801		Abel Archer of Nantz <i>M. A. Dr.</i>	Livres	Ex.			
Feb. 25	To Voyage thereto of the <i>Jenny</i> , for N ^t . proceeds beef my Account	2750	12	4	137	10	—
	To balance due to you	250	12		12	10	—
	To profit and Loss gained by Ex. hereby	250			4	139	—
		<hr/> 3000 <hr/>			<hr/> 154	<hr/> 139 <hr/>	
1801		William Warren <i>Dr.</i>					
Mar. 2	To Ship <i>Bonadventure</i> for freight to Barbadoes			2	100	—	—
June 1	To Burgundy wine, for <i>James King's</i> Bill on you to <i>Richard Homan</i>			6	47	—	—
					<hr/> 147 <hr/>		

1801	Contra	Cr.	£.	s.	d.
		English Ex.			
Feb. 6	By Tea, for amount invoice of 3 chests Bohea and 3 do. Green & the <i>Mermaid</i>	l. s. d. 220 00 0	10	4	242
Ma 4	By <i>Ben. Bewley</i> , for my Draft on you to said <i>Bewley</i>	200 00 0	9½	3	219
Apr. 13	By Claret to <i>Peter Laroche's</i> Draft on you	125 8 4	10	2	137 19 2
20	By Voyage to <i>Nantz</i> & the <i>George</i> for amount invoice of 3 hhds tobacco consigned <i>Abel Archer</i>	72 10 0	10	7	79 15
25	By Hops, for amt. invoice of 20 bags & the <i>Whale</i> of <i>Cork</i>	245 00	9½	8	268 17 9
June 19	— for the interest of his advance on my affairs	0 6 11			210 8½
	By Profit and Loss, lost by Exc.				
		869 9 5		950	27½

1801	Contra	Cr.			
Apr. 23	By <i>Edward Hall</i> of <i>Cadiz</i> my Account for neat proceeds of leather and hides & the <i>Betty</i>		8	305	

1801	Contra	Cr.			
June 24	By Cash, received in full for principal lent you		1	50	

1801	Contra	Cr.			
		Livres Ex.			
Mar. 29	By Cash, for my Draft on you to <i>Samuel Spence</i>	1500	12½	1	78 2 6
Apr. 3	By Sundries, for your Draft on <i>William Ford</i>	1500	12¼		76 11 3
		3000			154 13 9

1801	Contra	Cr.			
Mar. 15	By General Account Wares, for my Draft on you to <i>John Jones</i>		7	51	1 8
19	By sundries, for <i>Digby</i> and Company's 2 Bills on me			23	
	By balance due to me		10	72	18 4
				147	

1801	Burgundy Wine	Dr.	£	s.	d.
		Hhd.			
Feb. 23	To Sundries, received of the <i>Ann</i> and <i>Mary</i> from <i>Rouen</i>	12	207	—	—
June 10	To Cash, refunded <i>Richard Homan</i>	1	2	—	—
	To Profit and Loss, gained hereby	9	63	10	—
		12	272	10	—
1801	Bottomry	Dr.			
Mar 3	To <i>Swift</i> and Co. lent <i>Joseph Miller</i> master of the <i>Bonadventure</i> at 15 $\frac{1}{2}$ C. premium	2	200	—	—
12	To <i>William Warren</i> , for insuring the same, principal and premium	5	7	13	4
May 19	To Cash, lent <i>Thomas Trusty</i> master of the <i>Rover</i> at 15 $\frac{1}{2}$ Cent. premium	1	150	—	—
	To profit and Loss, gained hereby	9	15	—	—
			372	13	4
1801	Voyage to Nantz per the <i>Dolphin</i> , <i>Robert Fisher</i> master	Dr			
Mar 24	To Sundries, for amount of invoice of 16 Hhds. tallow consigned to <i>Abel Archer</i>		231	—	—
1801	Voyage to Bilboa per the <i>Ann</i> and <i>Mary</i> , <i>Ambrose Sutton</i> master	Dr.			
Mar 27	To Sundries, for amount of invoice of leather and ox hides, addressed to <i>Arthur Ansley</i>		217	—	—
	To Profit and Loss, gained hereby	9	23	—	—
1801	Loftus and Co. Paris <i>M. A.</i>	Dr	240	—	—
		Livres Exch.			
Mar 31	To <i>Swift</i> and Co. for their Draft on <i>Peter Lamy</i>	2500 12	2	125	—
May 2	To Sundries, for your Draft on me to <i>Richard Ruby</i>	1234 12		61	14
June 1	To <i>Swift</i> and Co. for <i>Digby</i> and Company's Draft on you	2880 12 $\frac{1}{4}$	2	147	—
		6614		333	14

1801	Contra	Cr.	£.	s.
		Hhd.		
Mar 6	By Cash, sold to <i>John Judd</i>	1 1	24	10
	By <i>Do. Richard Pike</i>	1	23	
8	By General account of wares, sold <i>William Ford</i> , at 21l. $\frac{4}{p}$	3 7	63	
15	By General account of wares, sold <i>John Jones</i> , at 23l. $\frac{4}{p}$	2	46	
Apr. 8	By Cash sold <i>John Tisby</i> , at 23l. $\frac{4}{p}$	2 1	46	
May 2	By <i>Loftus</i> and Company my account sold <i>Richard Ruby</i>	1 6	23	
June 1	By <i>William Warren</i> , sold <i>Richard Homan</i> , at 23l. 10s. $\frac{4}{p}$	2 5	47	
		12	272	10

1801	Contra	Cr.	£.	s.
June 28	By <i>Arthur Ansley</i> my account received from <i>Thos. Trusty</i>	8	165	
	By balance for <i>Joseph Miller's</i> contract remaining on hands	10	207	13 4
			372	13 4

1801	Contra	Cr.	£.	s.
	By balance for said tallow in <i>Abel Archer's</i> hands	10	231	

1801	Contra	Cr.	£.	s.
May 11	By <i>Arthur Ansley</i> my account for Nt. proceeds of leather and hides	8	240	

1801	Contra	Cr.	£.	s.
Apr. 11	By Cash, for my draft on you favour <i>Paul Roberts</i>	Livrs. 2340	d. 12 $\frac{1}{2}$	1 119 8 9
May 9	By <i>Lewis Lestock</i> for his draft on you	2250	10 $\frac{2}{3}$	5 110
	By balance due to me	2024	12 $\frac{3}{4}$	10 101 4
	By profit and loss, lost by exchange		9	3 1 3
		6614		333 14 0

1801	General Account of Wares		Dr.	£.	s.	d.
Mar.	8	To Sundries, bought from <i>William Ford</i> , 10 hhds. tallow, Nt. 94½ C. at 28l. ₤ ton		3	132	6—
	12	To notes payable, bought from <i>Christ. Kingston</i> , 1200lb tanned upper leather, at 6¼d. ₤			31	5—
		1000lb sole at 6¾d ₤			28	2 6
		130 ox hides Nt. 105C. 2q. 14lb at 19s. ₤ C.	3	100	6	10½
	15	To Sundries bought from <i>John Jones</i> 9 hhds. tallow Nt. 3 ton at 30l. ₤ ton			90	—
		1000 ₤ tanned upper leather at 6d. ₤			25	—
		1000lb sole, at 6½d. ₤			27	1 8
					434	20½
		Bonds	Dr.			
April	5	To stock, for <i>Henry Harding's</i> bearing interest at 6 ₤ cent. ₤ annum		1	500	—
		<i>Gregory Grace's</i> do. at do.			300	—
		To Profit and Loss gained hereby		9	9	—
					809	—
1801		Voyage from London to Nantz per the <i>George of Bristol</i> , A. Bray, mast.	Dr.			
April	20	To <i>Lewis Lestock</i> my account for amount of invoice of 3 hhds. of tobacco consigned to <i>Abel Archer</i> on my account		5	79	15—
1801		Wares from Leghorn	Dr.			
		</				

LEGER, No. I.

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1801	Contra	Cr.	£.	s.	d.
Mar 24	By Voyage to Nantz of the <i>Dolphin</i> , for 16 hhds. tallow consigned <i>Abel Archer</i>	-	6	222	6
27	By Voyage to <i>Bilboa</i> , &c. for 2200 ^{lb} tanned upper leather consigned <i>Arthur Ansley</i> my Account	-	6	36	5
	2000 ^{lb} sole	-		55	4
	1300 Ox hides	-		100	6
					10½
				434	2 0½

1801	Contra	Cr.	
May 17	By Cash, received for <i>Gregory Grace's</i> Bond delivered up to him		8 309
	By balance, for <i>Henry Harding's</i> Bond		10 500
			809

1801	Contra	Cr.
May 7	By Profit and Loss, for the cost of 3 hhd. tobacco lost	9 79 15

1801	Contra	Chests Florence Wine.	Cr. Oil.		
Apr. 9	By Cash sold <i>John Tisby</i>	5	2	1	18
16	By Cash, sold <i>Richard Pike</i>	10	10		55 10
May 2	By <i>Loftus</i> and Company, sold <i>Richard Ruby</i>	5	5	6	27 15
	By balance for the cost of	50	50	10	205
		70	67		306 5

1801		Contra	Cr.	
			Dollars.	Ex.
Apr.	8	By Wares from <i>Leghorn</i> for amount invoice of 50 chests Florence wine, and 50 chests do. oil of the <i>Hopeful</i>	680	5 7 170

1801	Hops	Dr.	£.	s.	d.
Apr. 25	To Sundries, for amount invoice of 20 bags received of the <i>Whale</i> , my account	C. q. 70 0	6	356	17 9
	To profit and loss gained hereby		9	30	13 7 $\frac{1}{2}$
		70 0		387	11 4 $\frac{1}{2}$
1801	Edward Hall, Cadiz, <i>M. A.</i>	Dr.			
		Dollars. Ex.			
Apr. 23	To voyage thither of the <i>Pearl</i> , for Nt. proceeds leather and hides	1525 4	6	305	—
	To profit and loss gained by exchange		9		10 5
		1525		305	10 5
1801	Arthur Ansley, Bilboa, <i>M. A.</i>	Dr.			
		Pcs. $\frac{p}{8}$ Ex			
May 11	To voyage thither of the <i>Ann</i> and <i>Mary</i> for Nt. proceeds of leather and hides	1200 4	6	240	—
	To bottomry received from <i>Thomas Trusty</i> for my account	825 4	6	165	—
		2025		405	—
1801	Charges	Dr.			
June 16	To claret, for 1 hhd. bottled for the use of the house		2	8	—
	To Cash expended the last 6 months of book of charges		8	100	—
				108	—
1801	Cash transferred from Folio 1	Dr.		2799	11 6
May 17	To Bonds, received from <i>Gregory Grace</i>		7	309	—
	To profit and loss, received from <i>John Johnson</i>		9	115	—
June 25	To Bills and Notes, received from <i>Richard Pike</i>		4	63	17 8
	To profit and loss, won at a horse-race		9	11	10
	To claret received from <i>Peter Percival</i>		9	12	—
	To profit and loss gained by a horse bought and sold immediately		3	3	10
	To ship <i>Providence</i> , received from the master of said ship			40	—
	To sundries, received from <i>George Gunn</i>		5	51	—
				3405	9 2

1801	Contra	Cr.	£.	s.	d.
April 25	By Cash, sold <i>Luke Floyd</i> 2 bags at 6l. d C.	7 0 1	42	—	—
25	By Sundries, sold <i>John Hart</i> 3 bags at 6l. d C.	10 2	63	—	—
May 8	By Bills and Notes, sold <i>Richard Pike</i> , 3 bags at 6l. 5s. d C.	10 2 4	65	12	6
12	By Bills and Notes, sold <i>John Johnson</i> , 2 bags at 5l. 10s. d C.	7 0 4	38	10	—
	By balance remaining on hands, 10 bags containing	35 0 10	178	8	10 $\frac{1}{2}$
		70 0	387	11	4 $\frac{1}{2}$

1801	Contra	Dollars	Ex. d.	Cr.	£.	s.	d.
June 14	By <i>Lewis Lestock</i> for your Bill on <i>George Fitzgerald</i> and Company	1000	43 $\frac{3}{4}$	5	200	10	5
	By balance due to me	525	4s.	8	105	—	—
		1525			305	10	5

1801	Contra	Dollars	s.	Cr.	£.	s.	d.
May 14	By <i>Henry Hall</i> for his Draft on you	550	4	7	110	—	—
	By balance due to me	1475	4	10	295	—	—
		2025			405	—	—

1801	Contra	Cr.	£.	s.	d.
June 29	By Profit and Loss, expended these last six Months	9 108	—	—	—

1801	Contra	Cr.	£.	s.	d.
May 14	By <i>Henry Hall</i> , <i>Leghorn</i> , my account, paid <i>Bernard Brewer</i>	7 59	—	—	—
19	By Bottomry, lent <i>Thomas Trusty</i> , master of the <i>Rover</i> Galley	6 150	—	—	—
June 7	By Insurance, paid <i>Benjamin Bewley</i>	9 159	—	—	—
19	By Burgundy wine, paid <i>Richard Homan</i>	6 2	—	—	—
30	By Charges expended these last 6 months	8 100	—	—	—
	By Balance remaining in chest	10 263	4	—	—
			3405	9	2

		Dr.	£.	s.	d.
1801	Account of Insurance				
June 7	To Sundries, lost on the <i>William</i> of Dublin		210	—	—
1801	Profit and Loss	Dr.			
May 7	To Voyage to <i>Nantz</i> off the <i>George</i> , for 3 hhd.				
	tobacco lost off said ship	7	79	15	—
	To Bills and Notes, lost by discount thereby	4		14	10
	To <i>Lewis Lestock</i> , London, my account lost by exchange thereby	5	2	10	8½
	To <i>Loftus</i> and Company, <i>Paris</i> , my Account, lost by exchange thereby	6	3	1	3
	To Insurance lost thereby	9	199	15	—
	To Charges, expended these 6 months past	8	108	—	—
	To Stock, for my Neat gain these 6 months past	1	346	7	4
	<i>Remark on an Entry on the Cr. side of Profit and Loss, viz. June 4th, By Cash, won by wagering at a Horse-race.</i>		740	4	1½

Remark on an Entry in Profit and Loss.

THE Waste-book Entry which was the cause of this, ought never to have been admitted into a book of this kind, because, no person concerned in trade ought ever to meddle with gaming, and because the mention of it is a bad example to the learner.

A celebrated author in his Treatise on Education, *After allowing that the Art of Gaming as it is practised, not only at the gaming table, but at horse-races, &c. is of no use in itself, and even hurtful in other respects, He says.* The mode of raising money by gaming, whether at play, as cards or dice, the stocks, or any other mode, by which one man's gain is directly in proportion to another's loss, and the advantage is in no sense mutual, I scruple not to pronounce absolutely wrong and iniquitous; it is a direct method of promoting envy, jealousy and hatred. it never fails to give a person a dislike to sober industry, as too slow a mode of raising money; it therefore frequently prepares those who are unsuccessful in it, for theft and robbery, and the most desperate

1801	Contra	Cr.	£.	s.	d.
Apr. 30	By Cash, for insuring to <i>William Ford</i> , on the <i>Eagle</i> , for <i>Bilboa</i>	1	5	5	—
May 22	By <i>Benjamin Bewley</i> , for insuring Sundries on the <i>William</i> , for <i>Leghorn</i>	5	—	—	—
	By Profit and Loss, lost hereby	8	199	15	—
			210	—	—
1801	Contra	Cr.			
May 19	By Cash, being an apprentice fee with <i>Thomas Johnson</i>	8	115	—	—
June 4	By Cash, won by wagering at a horse race		11	10	—
17	By Cash, gained by a horse bought and sold immediately		3	10	—
24	By Cash, gained by 4 months interest on 50 <i>l.</i> lent <i>George Gunn</i>	1	1	—	—
	By Claret, gained thereby	2	124	—	—
	By Ship <i>Bonadventure</i> , gained thereby	2	84	13	4
	By Ship <i>Providence</i> , gained thereby	3	40	—	—
	By Notes payable, gained by discount thereby	3	4	13	—
	By Voyage to <i>Rouen</i> pp the <i>Anne</i> and <i>Mary</i>	3	32	10	—
	By Voyage to <i>Nantz</i> pp the <i>Jenny Galley</i>	4	30	10	—
	By Voyage to <i>London</i> , &c.	4	38	10	—
	By Tea, gained thereby	4	32	—	—
	By Voyage to <i>Cadiz</i> , pp the <i>Betty</i>	5	75	—	—
	By Burgundy wine, gained thereby	6	63	10	—
	By <i>Abel Archer</i> , <i>Nantz</i> , my account	5	4	13	9
	By Bottomry	6	15	—	—
	By Voyage to <i>Bilboa</i> , &c.	6	23	—	—
	By Bonds	7	9	—	—
	By <i>Henry Hall</i> , <i>Leghorn</i> , my account	7	1	—	—
	By Hops, gained thereby	8	30	137½	—
	By <i>Edward Hall</i> , <i>Cadiz</i> , my account	8	105	—	—
			740	41½	—

and fatal courses, which commonly end in a public execution, or suicide.

And all that a man can acquire by the practice of gaming, is such a low cunning, and a turn for tricking and over-reaching, as debases the heart, and really hurts the head, with respect to any thing great and noble. It is also to be observed, that let a man's fortune be ever so great, it is liable to be exhausted by the practice of gaming. For, the temptation to risk greater and greater sums is hardly to be resisted, playing for small sums gradually growing insipid and disreputable.

1801

Balance	Dr.	£.	s.	d.
To Cash, in my hands		263	4	—
To Claret, for 10 tun remaining unsold		300	—	—
To Swift and Company, remaining due to me		200	10	—
To Ship <i>Bonadventure</i> , for her present value		400	—	—
To Linen cloth, for 40 pieces remaining unsold		60	—	—
To Ship <i>Providence</i> , for the present value of my half		275	—	—
To Bills and Notes, for <i>Matthew Mead's</i> Note		47	10	—
	<i>Luke Floyd's</i> do.	38	16	—
To <i>William Warren</i> , remaining due to me		72	18	4
To Bottomry, for <i>Joseph Miller's</i> contract on hands		207	13	4
To Voyage to <i>Nantz</i> , $\frac{1}{2}$ the <i>Dolphin</i> , for 16 hhds. tallow yet unsold		231	—	—
To <i>Loftus</i> and Company, <i>Paris</i> , my Account due me 2024 livres Tournois at 12d. $\frac{1}{2}$		101	4	—
To Bonds, for <i>Henry Harding's</i> Bond remaining on hands		500	—	—
To Wares from <i>Leghorn</i> for cost of 50 chests of Wine, and 50 do. oil		205	—	—
To hops, for 10 bags W ^t . 35 C. remaining unsold		178	8	10 $\frac{1}{2}$
To <i>Edward Hall</i> , <i>Cadiz</i> , my account, due to me 525 dollars, at 4s. $\frac{1}{2}$, is		105	—	—
To <i>Arthur Ansley</i> , <i>Bilboa</i> , my account, due to me 1475 dollars, at 4s. $\frac{1}{2}$, is		295	—	—
		3571	4	6 $\frac{1}{2}$

LEGER, No. I. (10) 77

1801

Contra

Cr.

£. s. d.

By *Lewis Lestock*, my account due to him 287l.

3s. 7d *English*, at 8 $\frac{1}{2}$ Cent. is -

311 2 $\frac{1}{2}$

By *Abel Archer*, my account, due to him 250 li-
vres Tournois, at 12d. $\frac{1}{2}$ -

12 10 —

By Wares from *Leghorn*, for sales 20 chests of
wine and 17 oil - -

101 5 —

By Stock for my neat capital - -

3146 7 4

3571 4 $6\frac{1}{2}$

E N D

OF THE

FIRST SET.

WASTE-BOOK.

No. II.

DUBLIN, July 1st, 1801.

INVENTORY of the Effects and Debts, active and		£.		s.
passive, of me A. B. taken this Day, viz.				
		l.	s.	d.
I Have in ready money, & balance		263	4	00
Leger A				
10 tun claret worth		300	00	00
40 pieces linen worth		60	00	00
50 chests wine and do. 50 oil on the Dr.		205	00	00
side of wares from Leghorn				
10 bags hops, N ^t . 35cwt.		178	8	10½
16 hhds. tallow, remaining in Abel Archer's				
hands, on the Dr. side of the voyage to		231	00	00
Nantz & the Dolphin				
Mat. Mead's Note of 50l. payable 1st		47	10	00
August, for				
Luke Floyd's of 40l. payable 10th Nov. for		38	16	00
Henry Harding's Bond, with interest since		500	00	00
25th March				
Joseph Miller's contract on Bottomry for		207	13	4
Ship Providence, for my half, worth		275	00	00
Ship Bonadventure, worth		400	00	00
Swift and Co. for balance due to me on		290	10	00
their account				
William Warren for balance due to me on		72	18	4
his account				
Lestus and Co. of Paris, my Account, for				
balance due to me thereon, 2024 livres		101	4	00
at 12d. & livre				
Edward Hall of Cadiz my Account, for				
balance due to me thereon, 525 dollars		105	00	00
at 4s. & dollar				
Arthur Ansley of Bilboa my Account, for				
balance due to me thereon, 1475 dollars		295	00	00
at 4s. & dollar				
		3571	46½	
I owe, as follows,				
		l.	s.	d.
To Lewis Lestock, London, my Account,		311	2	2½
287l. 3s. 7d. at English at 8¼ & Cent.				
To Abel Archer, Nantz, my Account, 250		12	10	00
livres at 12d. &				
To Wares from Leghorn, for sales of 20		101	5	00
chests wine and 17 oil (on the Cr. side)				
		424	17	2½

DUBLIN, 2nd of July, 1801.

	£.	s.	d.
Received from on board the <i>Argus</i> of <i>Bilboa</i> , <i>Thomas Tider</i> master, 10 bags <i>Spanish</i> wool neat 2800 ^{lb} consigned me by <i>Arthur Ansley</i> , to sell for his account			
Paid freight, &c. on said wool	12	—	—
3rd			
Received from <i>Digby</i> and Company of <i>Dublin</i> , for <i>Loftus</i> and Company of <i>Paris's</i> Bill on them, my favour at sight, remitted by said <i>Loftus</i> ; and Co. their account for	200	—	—
4th.			
Bought from <i>Thomas Nicholson</i> , at 3 months, 90 pieces of linen cloth, containing 2000 yards, quantity 100 score at 30s. $\frac{1}{2}$ Score	150	—	—
8th.			
Received from <i>Joseph Williams</i> for 2 bags of <i>Spanish</i> wool sold him account <i>Arthur Ansley</i> , neat 560 ^{lb} at 2s. 2d. $\frac{1}{2}$ ^{lb}	77	—	—
10th.			
Received $\frac{1}{2}$ the <i>Eagle</i> sloop, <i>John Grainger</i> , master, from <i>Rouen</i> , 20 hhd. of Burgundy wine, consigned to me by <i>Peter Lacherre</i> , to sell for his account			
Paid duty, freight, &c. on said wine	80	—	—
13th.			
Received from <i>Samuel Lapham</i> , <i>Loftus</i> and Co. of <i>Paris's</i> Bill on me, my Account, favour said <i>Lapham</i> 100 ^l .			
For which delivered him,		l.	s. d.
2 Bags <i>Spanish</i> wool, Account <i>Arthur</i>	80	00	10
<i>Ansley</i> , N ^t . 565 ^{lb} at 2s. 10d. $\frac{1}{2}$ ^{lb}			
Cash, paid for balance	19	19	2
16th.	100	—	—
Received $\frac{1}{2}$ the <i>Whale</i> of <i>Cork</i> , <i>George Hartwell</i> , master, from <i>London</i> , the following wares consigned to me by <i>Leu's Lestock</i> , to sell for his account.			
4 Puncheons single refined sugar, N ^t . 32C.			
4 Do. double refined loaf sugar—32 do.			
1 Chest Green Tea, N ^t . 200 ^{lb}			
1 Do. Bohea do.—200 ^{lb}			
Paid duty and freight, &c. thereon	40	—	—

DUBLIN, 18th July, 1801.

£. s. d.

Sold *Charles Carleton* at 1 month,1 Chest *Lestock's* Green tea N^t. 200^{lb} at 6s.

60 — —

22nd.

Sold *Anthony Armstrong* 2 tun of claret at 45^l. 4^p tun
1.90 0 0For which received from said *Armstrong* his draft on
Loftus and Company, Paris, my favour at Usance, re-
mitted them this day on their Account for 1800 livres ex-
change at 12d. 4^p livre

90 — —

24th.

Received from *Abel Archer, Nantz*, sales of 16 hhds.
tallow, formerly consigned to him in the *Dolphin, Robert*
Fisher, master, to sell for my account; the N^t. proceeds
amounting to 5000 livres Tournois; in return whereof he
also advises me, that he has, according to my order, ship-
ped in the *Ann* and *Mary, Ambrose Sutton*, master, for
London, 20 pipes Cogniac brandy, and consigned them
to *Lewis Lestock*, to sell for my Account, the cost, &c
amounting to the same sum, exchange at 12d. 4^p livre, is

280 — —

27th.

Sold *John Dempsey*, 3 bags wool, account *Arthur Ansley*,
N^t. 835^{lb} at 2s. 9d. 4^p ^{lb} 1.114 16 3Received from said *Dempsey* in part 54 16 3
His Note payable 29th September for the }
balance 60 00 00

114 16 3

28th.

Sold *James Delap*, 3 bags *Spanish* wool, account *Arthur*
Ansley, N^t. 840^{lb} at 2s. 10d. 4^p ^{lb} 1.119 0 0For which received from said *Delap* 60 pieces linen cloth
containing 1400 yards, quantity 70 score at 34s. 4^p score

119 — —

31st.

Received from Sundries this month, 4^p Cash-book

331 16 3

Paid Sundries this month 4^p Cash book

151 19 2

DUBLIN, 1st August, 1801.

£. s. d.

Closed *Arthur Ansley's* account *Spanish wool*, and sent him account sales, the total of the sales being 390*l.* 17*s.* 1*d.*

	l.	s.	d.
Charges, (already posted)	-	12	0 0
My Commission, at 2½ pp cent.	-	9	15 5
Neat proceeds.	-	369	1 8

390 17 1

19th.

Made abatement to *Joseph Williams* for defect in *Arthur Ansley's* wool, and refunded him - -

2 10

9th.

Bought from *Christopher Kingston*, at 6 months, viz.

	l.	s.	d.
2000 lb. tanned upper leather at 6½ <i>d.</i>	54	3	4
2000 lb. do. sole at 7 <i>d.</i> pp	58	6	8
150 Ox hides Nt. 123 <i>C.</i> 2 <i>q.</i> at 19 <i>s.</i> pp <i>C.</i>	117	6	6

229 16 6

Shipped the above in the *Providence*, *David Denham*, master, for *Bilboa*, and consigned them to *Arthur Ansley*, by his order, and for his account.

Paid duty and fees, &c.	6	3	6
My Commission at 2½ pp cent	-	5	18 0

241 18

7th.

Paid *Christopher Kingston*, in full for leather and hides bought of him account *Arthur Ansley*, of *Bilboa*, viz.

	l.	s.	d.
By discount of 229 <i>l.</i> 16 <i>s.</i> 6 <i>d.</i> amount of the leather and hides paid 6 months before due, carried to the credit of said <i>Ansley</i>	6	17	10½
By <i>Matthew Mead's</i> Note to me due 1st August delivered said <i>Kingston</i>	50	0	0
By Cash, for balance	172	18	7½

299 16 6

10th.

Sold to *John Healy*, for his Bill on *Swift and Co.* at sight, which I have sent into the bank

2 hhds. Burgundy, belonging to *Peter Lacherre*, of *Rouen*, at 23*l.* ~~pp~~ hhd.

46

DUBLIN, 12th August, 1801.

£. s. d.

Sold *Richard Ruby*, for account of *Lewis Lestock*,

	l.	s.	d.
1 Chest Bohea Tea, N ^t 200 ^{lb} at 6s. 6d. ⌘	65	0	0
5 C. single refined loaf sugar at 4l. ⌘	20	0	0
5 C. double refined do. at 6l. ⌘	30	0	0
	115	0	0

Received in part - - - - - 50 0 0
 His Bill on *Thomas Nicholson*, at 1 month } 65 0 0
 for the balance - - - - - }

115

14th.

Received advice from *Arthur Ansley*, *Bilboa*, that he has according to my orders, shipped in the *Adventure of London*, *John Muddock*, master, to the consignment and risk of *Lewis Lestock*, there, viz.

10 Bags *Spanish wool*, the cost, &c. there, being 1500 pieces $\frac{3}{4}$, for which said *Lestock* is to credit me in my account at 44d. ⌘ piece, and I shall credit said *Ansley* at 4s. *Irish*, is

300

18th

Received from *Charles Carleton*, in full for tea sold him 18th ult. account *Lewis Lestock*, - - -

60

21st.

Bought from *William Walker*, Account *Lewis Lestock*, *London*, on my Note payable one month,

50 Pieces linen cloth containing 1100 yards at 32s. ⌘ score - - - - -

88

25th.

Received from *Richard Pike*, for the following sold him:

	l.	s.	d.
5C. <i>Lewis Lestock's</i> single refined loaf sugar } at 4l. ⌘ - - - - -	20	0	0
5C. Do's double refined do. at 6l. ⌘	30	0	0
2hhds. <i>Lacherre's Burgundy</i> at 23l.	46	0	0

96

28th.

Sold to *Robert Runner*, at 3 months, 4hhds. *Lacherre's Burgundy wine* at 23l. 10s. - - - - -

94

DUBLIN, 29th August, 1801.

£ s. d.

Shipped on board the *Mary* sloop of *Wexford*, *John Darcy* master, by order of *Thomas Devereux* of said place, and consigned to him, for his account and risk, viz.

	l.	s.	d.
1 Puncheon of <i>Lestock's</i> single refined loaf } sugar qt. 8C. at 4l. 4 ^p C. -	32	0	0
1 do. double refined N ^t . at 6l. 4 ^p -	48	0	0
4 hds. <i>Lacherre's</i> Burgundy at 23l. 4 ^p -	92	0	0
Paid duty and fees, &c. -	1	1	8
	173	1	8

For which said *Devereux* has assigned me on *William Warren*, for - - -

173 1 8

31st.

Received from Sundries this month, 4^p Cash-book.

206

Paid Sundries this month, 4^p Cash-book -

182 13 9

2nd Sept.

Shipped on board the *Whale* of *Cork*, *George Hartwell* master, for *London*, to the address of *Lewis Lestock*, for his account and risk, viz.

	l.	s.	d.
50 Pieces of linen cloth bought 21st ult. } and charged his account -	88	0	0

Yards,		l.	s.	d.
40 do qt. 960	Formerly bought } for my Acct. }	60	0	0
90 do. qt. 2000		150	0	0
60 do. qt. 1400		119	0	0
Paid charges at shipping -		5	0	0
My Commission on the whole -		10	11	0

344 11

5th.

Lewis Lestock, of *London*, advises 4^p letter of 30th ult. that *Peter Lacherre*, of *Rouen*, hath drawn on him on account Burgundy wine in my hands belonging to said *Lacherre*, and that said *Lestock* hath carried the draft to the debit of his account with me, 200l. *English*, exchange at 10¹/₂ 4^p cent,

221

WASTE-BOOK, No. II.

(7)

85

DUBLIN, 7th September, 1801.

£. s. d.

Taken to my own account the remainder of *Lewis Lestock's* sugar (at his request) viz.

	l.	s.	d.
14 C. single refined loaf sugar at 3 <i>l.</i> 10 <i>s.</i>	49	0	0
<i>½</i> C. - - - - -			
14 Do. double refined do. at 5 <i>l.</i> <i>½</i>	70	0	0

119

9th.
Closed *Lewis Lestock's* Acct. Wares, and sent him an account sales, viz.

	l.	s.	d.
Charges (not posted as yet) amounting to	5	0	0
My Commission, at 2½ <i>½</i> cent. on 424 <i>l.</i> (the total of the sales)	10	12	0
Neat proceeds, (this and the former charges deducted) is			
	368	8	0

384

12th.
Sold *Richard Ruby*, at 6 months, 4 hhds. *Lacherre's* Burgundy at 24*l.* *½*

196 0 0

	l.	s.	d.
Received from <i>Richard Ruby</i> , after booking the last sales of <i>Lacherre's</i> Burgundy to him, in full payment thereof	93	2	5
Allowed him 6 months discount at 6 <i>½</i> Cent. for said <i>Lacherre's</i> Account Bur- gundy wine			
	2	17	7

96

16th.
Paid *John Dawson*, for *Eben Pike* of *Cork's* Bill, on me,
favour of said *Dawson*, at sight

50

18th.
Made abatement to *Richard Ruby* on the 200*½* Bohea
tea sold him the 12th ult. for account of *Lewis Lestock*, and
refunded him 1*d.* *½* *½*

16 8

21st.
Sold *William Walker*, 4 hhds. Burgundy, account *Peter*
Lacherre, at 23*l.* 10*s.* *½* hhd.

194 0 0

	l.	s.	d.
For which received from said <i>Walker</i> my	88	0	0
Note to him 12th ult. for			
Cash, for balance	6	0	0

94

DUBLIN, 24th of September, 1801.

£. s. d.

— Closed *Peter Lacherre's* Account Bungundy, and sent him Account sales

	l.	s.	d.
Charges (not posted) amount to -	7	4	0
My Commission on 468 <i>l.</i> (the total of sales) at $2\frac{1}{2}$ \pounds cent. is -	11	14	0
Neat proceeds, (this and the former charges deducted) -	366	4	5

385 2 5

26th.

— Bought from *Charles Carleton*, for account *Peter Lacherre, viz.*

	l.	s.	d.
6 hbd. tallow Nt. 3 ton at 30 <i>l.</i> \pounds ton	90	0	0
2400 <i>lb</i> tanned upper leather at 7 <i>d.</i> \pounds $\frac{1}{2}$	70	0	0
2400 <i>lb</i> Sole do. at $6\frac{1}{2}$ <i>d.</i> \pounds -	65	0	0
	225	0	0

	l.	s.	d.
Delivered him <i>John Dempsey's</i> Note payable 29th for -	60	0	0
<i>Luke Floyd's</i> payable 10th November (discounting it at 6 \pounds cent. \pounds Annum) for 40 <i>l.</i> -	39	14	3
Cash, paid for balance -	125	5	

225 0 0

Shipped them in the *Hopeful* Galley, *George Quarrel* master, to the address of said *Lacherre*, for his Account

Paid duty and fees, &c. -	9	3	0
My Commission on the whole at $2\frac{1}{2}$ \pounds cent. -	5	17	0

240

29th.

— Remitted *Lewis Lestock* of London, his account *William Warren's* Bill on *Digby and Co.* to me, at 10 days sight 225*l.* Eng. Exchange at $10\frac{3}{4}$ \pounds cent. 1248 6 10 $\frac{1}{2}$

For which delivered said *Warren*

	l.	s.	d.
My Receipt to him in full for the balance of his account -	246	0	0
Cash, paid the remainder -	2	6	10 $\frac{1}{2}$

248 6 10 $\frac{1}{2}$

WASTE-BOOK, No. II. (9) 87

DUBLIN, 30th September 1801.

£. s. d.

Received from Sundries this month d^{d} Cash-book - 99 2 5

Paid Sundries this month, d^{d} Cash-book - 20 16 3½

October 1st.

Received from *Henry Harding* for half a year's interest of 500*l.* due to me. d^{d} his Bond and Warrant - 15

2nd.

Received from *Lewis Lestock* sales of 20 pipes of Brandy, consigned to him in the *Anne* and *Mary, Ambrose Sutton*, Master. my account, neat proceeds amounting to 300*l.* at 10½ d^{d} Cent. - 331 17 6

In part thereof he has remitted me his Bill on *Thomas Preston*, for 177*l.* *Irish*, to my order the 20th inst. Value 160*l.* *English*, at ditto Exchange, which said *Preston* has accepted.

5th.

Received d^{d} the *Bonadventure, Joseph Miller*, Master, from *Barbadoes*, 20 puncheons rum, containing 2200 gallons, consigned to me by *James Pearson*, to sell for his acct. Paid duty, &c. here - 220

6th.

Received from *Joseph Miller*, Master of the *Bonadventure* Galley, 20 hhds. sugar, N^o. 10 ton, in full payment of 230*l.* principal and premium formerly lent him on bottomry - 230

8th.

Delivered *Thomas Nicholson* my Bill on *Edward Hall* of *Cudiz*, favour said *Nicholson* at usa. being for balance of my account with said *Hall*, 525 dollars, Exchange at 49*d.* d^{d} dollar - - - - - *l.* 107 3 9

For which received from said *Nicholson*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
His receipt in full for balance due to him	85	0	0
Cash for the remainder	22	3	9

107 3 9

10th.

Robert Runner is dead, in such circumstances, that what he owed me for *Peter Lacherre's* Burgundy is lost beyond recovery, which is - 94

DUBLIN, 14th October, 1801.

£. s. d.

Paid *Eben. Pike* of *Cork's* Draft on me, favour *Thomas Bell*, at sight - - - 1.100 0 0

By my Draft on *Swift* and *Co.* to said *Bell* - - -

17th.

100

Received from *Thomas Preston*, for the two following Bills, viz.

	l.	s.	d.
<i>Lewis Lestock's</i> accepted the 2d inst.	177	0	0
<i>Eben. Pike's</i> Bill received this day from } Cork, and presented to said <i>Preston</i> }	123	0	0

300

Sold *Richard Pike* as follows, viz.

	l.	s.	d.
2 Bags Hops, N ^o . 7 Ct. at 6l. 4 ^p	42	0	0
3 Tun Claret at 45l. 4 ^p	135	0	0
4 Chests Florence Wine at 2l. 6s. 4 ^p	9	4	0
1 Hhd. Barbadoes Sugar N ^o . 9½ C. at 30s 4 ^p	14	5	0
4 C. Double refined loaf Sugar at 6l. 4 ^p	24	0	0
	224	9	0

For which received from him,

	l.	s.	d.
<i>Loftus</i> and Company's Bill on me, at } sight, to <i>William Warren</i> , and by } him endorsed to said <i>Pike</i> for }	200	0	0
Cash, for balance - - -	24	9	0

224 9

23d.

Accepted for the honour of *Lewis Lestock*, a Bill drawn by him on *Richard Ruby*, and protested by *Francis Lynam* for non-payment.

	l.	s.	d.
I have paid the Bill and Charges -	100	5	0
My brokerage at ½ 4 ^p Cent. is -	00	10	0

100 15

DUBLIN, 26th October, 1801.

£: d.

Sold *Thomas Bell*, viz.

	l.	s.	d.
1 Puncheon <i>James Pearson's</i> Rum q ^t . } 110 gallons, at 4s. ₤	22	00	00

Received from him in payment

	l.	s.	d.
Said <i>Bell's</i> Bill of 250 livres <i>Tournois</i> , on <i>Samuel Spence</i> of <i>Nantz</i> , at 12½d. ₤, remitted <i>Abel Archer</i> for the ba- lance of my Acc ^t . with him } Cash, for balance, - - -	13	00	5
	8	19	7

28th.

Received from *Loftus* and Company, *Paris*, my ac-
count two Bills, viz.

	l.	s.	d.
Their Bill of the 28th current N. S. on <i>Digby</i> and Co. <i>Dublin</i> , at usance value 2024 livres <i>Tournois</i> , (the balance of my account with do.) at 12½d. ₤ which said <i>Digby</i> has accepted } A Bill on <i>Digby</i> and Co. <i>London</i> , paya- ble 1st Dec. O. S. for 200 <i>l.</i> Eng. with orders to get it discounted for their Acc ^t . Ex ^c . at 10 ₤ Cent. and disc ^t . at 6 ₤ Cent. ₤ Ann. which Bill, on said terms I keep for my own account, and is }	105	8	4
	218	15	5

31st.

Received from Sundries this month, ₤ Cash book

Paid Sundries this month, ₤ Cash-book -

November 3rd.

Received advice from *Eben. Pike*, *Cork*, that he has,
according to my orders, shipped in the *Success* of said
place, *John Rover* master, for *Nantz*, 150 barrels beef,
for the account and risk of *Abel Archer*, there; and that,
for the cost, (amounting to *l.* 110 15*s.*) he has drawn on
Lewis Lestock, *London*, for my Acc^t. a Bill of *l.* 100 Eng.
(being the Value) at 10¼ ₤ Cent. - -

DUBLIN, 5th November, 1801.

£. s. d.

Received \pounds the *Providence*, *David Denham* master, from *Cadiz*, the following wares consigned to me by *Edward Hall*, of said place, to sell for his Acc^t. viz.

70 Chests Seville Oranges
30 Chests Lemons

Paid duty and freight, &c. on said wares -

36

8th.

Received from *Thomas Williams, Eben. Pike* of *Cork's* Draft on me to said *Williams* at sight £.85 00 00

For which delivered him

	l.	s.	d.
3 Bags hops Nt. 10C. 2q. at 6l. \pounds C.	63	00	00
2 Hhds. Claret 11l. \pounds	22	00	00

85

10th.

Bartered with *Charles Carleton* as follows, viz.

10 Chests <i>Edward</i>	}	15 Chests at 28s. \pounds	21	0	0
<i>Hall's</i> Seville					
Oranges					
5 Chests Lemons					

For which received from him, 24 barrels beef, at 17s. 6d. which I keep for account of said *Hall* -

21

13th.

Bought of *Christopher Kingston*, for Acc^t. *Edward Hall*, viz.

	l.	s.	d.
26 Barrels beef at 17s. 6d. \pounds	22	15	00

For which delivered, viz.

	l.	s.	d.
1 Hhd. Barbadoes sugar, N ^t . 9½C. at } 30s. \pounds cwt. -	14	5	00
2 cwt. single refined loaf sugar, at } 4l. 5s. \pounds cwt. -	8	10	00

22 15

DUBLIN, 16th November, 1801.

£. s. d.

Sold *Richard Ruby*, viz.

5 Chests <i>Edward</i>	} 7 Chests at 23s. 4 ^p	l. s. d.
<i>Hall's</i> Seville		
Oranges		
2 Chests Lemons		
1 Bag hops, Nt. 3½ cwt. at 6l. 4 ^p		21 00 00
		30 16 00

For which received from him, viz.

	} 29 14 7	l. s. d.
<i>John Clark's</i> Note payable 10th Jan.		
next at 6 4 ^p cent. 4 ^p Annum dis-		
count for 30l.		
Cash, for balance		1 1 5

30 16 —

18th.

Settled with *David Denham*, master of the *Providence*, and received from him my half balance of his Account of freight and disbursements, &c.

45 —

20th.

Received from *Digby* and Co. of *Dublin*, in ready money for the two following Bills received last month, and then posted, viz.

	} 105 8 4	l. s. d.
One the Draft of <i>Loftus</i> and Co.		
<i>Paris</i> , on said <i>Digby</i> , accepted the		
28th ult. and due this day		
The other Bill of 200l. <i>English</i> , on	} 219 12 0	
<i>Digby</i> and Co. of <i>London</i> , payable		
1st December; which said <i>Digby</i> of		
<i>Dublin</i> have discounted at 6 4 ^p		
Cent. 4 ^p Annum, Ex ^a . at 10 4 ^p		
Cent. is here		

325 — 4

DUBLIN, 23d November, 1801.

£. s. d.

Bought of <i>Charles Carleton</i> , at 3 months, viz.					
			<i>l.</i>	<i>s.</i>	<i>d.</i>
1200 ^{lb} Tanned upper leather at 6 $\frac{1}{4}$ <i>d.</i>	}	31	5	00	
1200 ^{lb} Sole leather, at 6 $\frac{3}{4}$ <i>d.</i>		33	15	00	
		65	00	00	
Shipped in the <i>Providence</i> , <i>David Denham</i> , master, do. tanned leather, together with 50 barrels beef, bought the 10th and 13th, and consigned to <i>Edward Hall</i> , <i>Cadiz</i> , for his account and risk;					
Paid duty and fees, &c.		3	10	00	
My Commission on the whole at 2 $\frac{1}{2}$ %	}	2	16	1 $\frac{1}{2}$	
Cent. is					
					71 61 $\frac{1}{2}$
24th.					
Paid <i>Charles Carleton</i> what was due to him for tanned leather, bought and posted yesterday, he allowing me 3 months discount on 65 <i>l.</i> at 6% Cent $\frac{1}{2}$ Annum for my Account					
		1.64	00	06	
Discount thereon		00	19	06	
					65
29th.					
Received from <i>Eben. Pike</i> of <i>Cork</i> , for his account, <i>James Comerford's</i> Bill on <i>Swift</i> and <i>Co.</i> my favour, which said <i>Swift</i> and <i>Co.</i> make good in their Acct.					
					100
30th.					
Received from sundries this month			Cash book,		371 19
Paid sundries this month			Cash book,		103 10 6
December 1st.					
Sold <i>Benjamin Bewley</i> as follows, viz.					
			<i>l.</i>	<i>s.</i>	<i>d.</i>
1 Puncheon <i>James Pearson's</i> rum q ^t .	}	21	12	00	
108 gallons, at 4 <i>s.</i>					
3 Chests <i>Edward Hall's</i> Oranges	}	4	5	14	00
1 do. Lemons					
4 Bags hops N ^t . 14cwt. at 6 <i>l.</i>	}	84	00	00	
1 Hhd. Barbadoes sugar, N ^t . 10 $\frac{1}{2}$ cwt. at 32 <i>s.</i>		16	16	00	
$\frac{1}{2}$ cwt.					
					128 2
			<i>l.</i>	<i>s.</i>	<i>d.</i>
Received from him in part			15	10	00
<i>Charles Carleton's</i> Promissory Note of 50 <i>l.</i> payable 1st Feb. discount at 6% Cent. $\frac{1}{2}$ Annum.			49	10	00
			65	00	00

DUBLIN, 4th December, 1801.

£. s. d.

Sold to Sundry on Credit the remainder of *Edward Hall's* fruit, viz.

			l.	s.	d.
To A. B.	{ 15 Chests Oranges and 7 Chests Lemons }	at 29 $\frac{1}{2}$ s.	31	18	0
To C. D.	{ 16 Chests Oranges and 8 ditto Lemons }	at 29 $\frac{1}{2}$ s.	34	16	0
To E. F.	{ 12 Chests Oranges and 5 ditto Lemons }	at 29 $\frac{1}{2}$ s.	24	13	0
To G. H.	{ 9 Chests Oranges and 2 ditto Lemons }	at 29 $\frac{1}{2}$ s.	15	19	0

107 6

7th

Closed the account of *Edward Hall's* Fruit, and sent him account sales, viz.

	l.	s.	d.
Paid charges (not posted)	1	00	00
Cellarage due still to <i>John Johnson</i> for 1 month	2	00	00
My Commission on 143l. 16s. (the to- tal sales) at 2½ %	3	11	10 $\frac{3}{4}$
N ^t . proceeds (carried to the credit of his account)	101	4	1 $\frac{1}{4}$

107 16

9th.

Arthur Annesley of *Bilboa*, hath ordered me $\frac{1}{2}$ letter of 19th ult. to remit what is due to him, to *Abel Archer* of *Nantz*; I have accordingly ordered him to credit said *Annesley* for 2731 liv. 11 sol. 3 den. and I debit *Arthur Annesley* for the same as follows:

	l.	s.	d.
Said <i>Annesley</i> my Acct. for balance thereof 25 dollars, equal 100 livres, Ex. at 12d. $\frac{1}{2}$ livre	5	00	00
Do. his Acct. for balance thereof 2631 liv. 11 sol. 3 den. Exe. at 11d. $\frac{1}{2}$ livre	131	11	6 $\frac{3}{4}$

136 11 6 $\frac{3}{4}$

DUBLIN, 12th December, 1801.

£. s. d.

Received from *Adam Bray*, master of the *Fortune*, of *Bristol*, from *Cadiz*, 150*l.* for principal and premium of money lent him on bottomry, by *Edward Hall* of *Cadiz*, to be paid to me, for his account, at the safe arrival of said ship at this port

150

14th.

Received from the following persons in full for *Edward Hall's* fruit viz.

			l.	s.	d.
From <i>A. B.</i>	-	-	31	18	00
From <i>C. D.</i>	-	-	34	16	00

66 14

17th.

Paid *John Johnson*, in full for the cellerage of *Edward Hall's* fruit

2

18th.

Received from the following persons, in full for *Edward Hall's* fruit, abating them 2*s.* $\frac{1}{2}$ chest, for defect in do. viz.

			l.	s.	d.
From <i>E. F.</i>	-	-	22	19	00
From <i>G. H.</i>	-	-	14	17	00
Abatement to <i>E. F.</i>	l.	14	0		
to <i>G. H.</i>	1	2	0		
			2	16	0

40 12

23rd.

Sold *Joseph Miller*, master of the *Bonadventure*, $\frac{1}{4}$ of said ship for 100*l.* For which received from him

l. s. d.

His receipt for the balance of his account of freights, wages, &c. on said ship due him	}	50	00	00
Cash for the remainder		50	00	00

100

29th.

Received from *Lewis Lestock*, of *London*, an account current of my affairs, wherein he charges for the interest of his advance, at 6 $\frac{1}{2}$ Cent. $\frac{1}{2}$ Annum, to the first of *January* next, 1*l.* 6*s.* 5*d.* *English* at 10 $\frac{1}{2}$ Cent. is *Irish*

1 9 2

Lewis Lestock, of *London*, hath ordered me $\frac{1}{2}$ letter of 23rd instant, to debit him in his account for the balance due to me in my account, 26*l.* 10*s.* *English*, Exchange at 10 $\frac{1}{2}$ Cent.

29 57 $\frac{1}{4}$

WASTE-BOOK, No. II. (17)

9.

DUBLIN, 31st December, 1801.

£. s. d.

Sent to *Lewis Lestock* an Acct. current, and charged him interest of my advance on his affairs, at 6 $\frac{1}{2}$ Cent. $\frac{1}{2}$ Annum, to the 1st *January*

2 12 —

Sent to *Eben. Pike*, of *Cork*, his Acct. wherein I charge him as follows:

l. s. d.

Interest of my advance to the 1st *January*, at 6 $\frac{1}{2}$ Cent. $\frac{1}{2}$ Annum } 0 17 10

Brokerage on my disbursement at $\frac{1}{2}$ $\frac{1}{2}$ Cent. is } 1 3 6

2 1 4

Laid out these 6 months past, as $\frac{1}{2}$ book of charges, viz.

l. s. d.

For Rent - - - 25 00 00

House expenses - - - 60 00 00

Charges merchandize (not posted in any particular account) } 5 00 00

My pocket expenses - - - 30 00 00

120 —

Received from sundries this month $\frac{1}{2}$ Cash-Book

320 —

Paid sundries this month $\frac{1}{2}$ Cash-book

123 —

End of the second WASTE-BOOK.

JOURNAL,

No. II.

DUBLIN, July 1st, 1801.

SUNDRIES Dr. to STOCK		£.3571 04 6½	£.	s.	d.
For the Total of my Effects active, viz.					
		l.	s.	d.	
. 1	Cash, remaining in my Hands	-	263	04	00
. 2	Claret, for 10 tun remaining on hands	-	300	00	00
. 2	Linen, for 40 pieces remaining on hands	-	60	00	00
. 2	Wares from Leghorn, for 50 chests wine and 50 do. oil on the Dr. side of Wares from Leghorn	-	205	00	00
. 2	Hops, for 10 bags Nt. 35 C.	-	178	8	10½
. 4	Voyage to Nantz, Ⓐ the <i>Dolphin</i> , Robert Fisher, master, for 16 hhds. tallow, re- maining in Abel Archer's hands	-	231	00	00
. 4	Bills and Notes, for Matthew Alcad's Note payable 1st August, for	-	47	10	00
. 4	— Luke Floyd's Note payable 10th November, for 40l.	-	38	16	00
. 5	Bond, Henry Harding's with interest since 25th March	-	500	00	00
. 5	Bottomry for Joseph Miller's contract which stands in	-	207	13	4
. 5	Ship <i>Providence</i> , for half her first cost	-	275	00	00
. 3	Ship <i>Bondventure</i> , for her first cost	-	400	00	00
. 3	Swift and Co. for balance due to me	-	290	10	02
. 3	William Warren for balance due to me	-	72	18	4
. 6	Loftus and Co. of Paris, my Acc ^t . for ba- lance due to me being 2024 livres at 12d. Ⓐ livre	-	101	04	00
. 4	Edward Hall of Cadiz my Acc ^t . for 525 dollars due to me, at 4s. Ⓐ is	-	105	00	00
. 4	Arthur Annesley, of Bilboa, my account for 1475 dollars due to me at 4s. Ⓐ is	-	295	00	00
			3571	46½	

DUBLIN, 1st July, 1801.

		£.	s.	d.
1	Stock Dr. to Sundries	1.424	17	2½
	For the total of my Debts passive, viz.			
		l.	s.	d.
5	To Lewis Lestock, London, for balance of my Account, being 1,237 3s. 7d. Eng. at 8½ % Cent.	311	2	2½
6	To Abel Archer, Nantz, for balance of Account 250 Livres, at 12d. %	12	10	0
2	To Wares from Leghorn, for Sales of 20 Chests Wine and 17 do. Oil	101	5	0
		424	17	2½
	2nd			
6	Arthur Ansley, his Acct. Spanish Wool Dr. to Cash,	1.12	0	0
6	Paid Charges on 10 bags Nt. 2800 ^{lb} consigned me by said Ansley, % the Argos of Bilbao, Thomas Tider Master, to sell for his Account			
			12	
	3rd.			
	Cash Dr. to Loftus and Co. of Paris, their Account	1200	0	0
1	Received from Digby and Co. for said Loftus and Company's bill on them, my Favour			
6			200	
	5th.			
	Linen Dr. to Thomas Nicholson,	1.150	0	0
2	For 2000 Yards, Quantity 100 Score, bought of him, payable in 3 Months, at 30s. % Score			
6			150	
	8th.			
	Cash Dr. to Arthur Ansley, his Acct. Spanish Wool	1.77	0	0
1	Received from Joseph Williams for 2 bags sold him, Neat 560 ^{lb} at 2s. 9d % ^{lb}			
6			77	
	10th.			
6	Peter Lacherre, Rouen, his Acct. Burgundy Wine, Dr. to Cash,	1.80	0	0
1	Paid Charges on 5 Tun received % the Eagle Sloop, John Grainger, Master			
			80	

DUBLIN, 13th July, 1801.

£. s. d.

. 6 *Loftus and Co. of Paris, their Acct. Dr. to Sundries*
 — — — — — *l. 100 0 0*

For their Bill on me, favour *Samuel Lapham*, received from him for the following

	l.	s.	d.
. 6 To <i>Arthur Ansley of Bilbao</i> his Acct. Spanish Wool, for 2 Bags delivered said <i>Lapham</i> , <i>Neat 565¹/₂ at 2s. 10d. 4¹/₂ 1¹/₂</i> —	80	0	10
. 1 To Cash, paid for balance —	19	19	2

100 —

16th.

. 7 *Lewis Lestock, London, his Acct. Wares Dr. to Cash*
 — — — — — *l. 40 0 0*

. 1 Paid Duty, &c. on the following Wares received 4¹/₂ the *Whale of Cork, George Hartwell*, Master, to sell for his Account, viz.

4 Puncheons single refined Sugar, Nt. 32cwt.
 4 do. double refined — 32 Do.
 1 Chest Green Tea, Nt. 200¹/₂
 1 Do. Bohea Do. — 200¹/₂

40 —

18th.

. 7 *Charles Carleton, Dr. to Lewis Lestock, London, his*
 — *Account Wares* — — — *l. 60 0 0*

. 7 For 1 Chest Green Tea sold him, Nt. 200¹/₂ payable at 1 Month, at 6s. 4¹/₂ 1¹/₂ — —

60 —

22nd.

. 6 *Loftus and Co. of Paris, their Acct. Dr. to Claret*
 — — — — — *l. 90 0 0*

. 2 For *Anthony Armstrong's* Bill on *John Barre of Paris*, remitted said *Loftus and Co.* this Day, 1800 Livres at 12d. 4¹/₂ Livre, for which delivered said *Armstrong* 2 Tuns. Claret, at 45¹/₂ 4¹/₂ Tun — —

90 —

25th.

. 7 Voyage to *London*, 4¹/₂ the *Ann and Mary, Ambrose*
 — *Sutton*, Master, Dr. to Voyage to *Nantz*, 4¹/₂ the *Dolphin*.
 . 4 *Robert Fisher*, Master — — *l. 280 0 0*

For Cost and Charges of 20 Pipes Cogniac Brandy, according to my Orders shipped by *Abel Archer*, of *Nantz*, to *Lewis Lestock, London*, for my Account, in Return for the Neat Proceeds of my 16 Hhds. Tallow, amounting 4¹/₂ Sales to 5600 Livres at 12d. 4¹/₂ Livre

280 —

JOURNAL, No. II. (4)

99

DUBLIN, 27th July, 1801.

£. s. d.

	Sundries Dr. to <i>Arthur Ansley</i> his Account Spanish Wool			
	- - - - -	l. 114 16 3		
	For 3 bags sold <i>John Demsey</i> , Nt. 835 ^{lb} at 2s. 9d. \pounds			
. 1	Cash received in part	54 16 3		
. 4	Bills and Notes, for said <i>Demsey's</i> Note } payable 29th September for balance	60 0 0		
. 6			114 16 3	
	28th.			
. 2	Linen Cloth Dr. to <i>Arthur Ansley</i> , his Account Spanish Wool	l. 119 0 0		
. 6	For 3 bags sold <i>James Delap</i> , Nt. 840 ^{lb} at 2s. 10d. \pounds ^{lb} for which received from said <i>Delap</i> 60 pieces Linen, containing 1400 Yards, Quantity 70 Score at 34s. \pounds Score		119	
	31st.			
. 1	Cash Dr. to Sundries	l. 331 16 3		
	Received this Month \pounds Cash-book	- - -	331 16 3	
. 1	Sundries Dr. to Cash	l. 151 19 2		
	Paid this Month, \pounds Cash-book	- - -	151 19 2	
	1st August.			
. 6	<i>Arthur Ansley</i> of <i>Bilboa</i> his Account Spanish Wool, Dr. to Sundries	l. 378 17 1		
	Furnished him with an Acet. Sales, of his 10 bags, viz.			
. 3	Charges, (already posted 12l.)	l. s. d.		
	To Commission, for my Provision on 390l. 17s. 1d. (Total Sales) at 2½ \pounds Cent.	9 15 5		
. 7	To <i>Arther Ansley</i> , his Account for Neat Proceeds	369 1 8		
			378 17 1	
	4th.			
. 7	<i>Arthur Ansley</i> , <i>Bilboa</i> , his Account Dr. to Cash	l. 2 10 0		
. 1	Made an Abatement to <i>Joseph Williams</i> for a defect in Spanish Wool, sold him and refunded	- - -	2 10 -	

DUBLIN, 6th August, 1801.

£. s. d.

.7 Arthur Ansley, Bilboa, his Account Dr. to Sundries 1241 18 0

For the Cost and Charges of the following Wares, consigned him & the *Providence*, David Denham, Master,

	l.	s.	d.
2000 ^{lb} Tanned upper Leather at 6 ¹ / ₂ d. \pounds	54	3	4
2000 ^{lb} do, Sole at 7d. \pounds	58	6	8
150 Ox Hides Nt. 123cwt. 2qrs. at 19s. \pounds	117	6	6
\pounds cwt.			

.7 To Christopher Kingston, for the Amount bought from him, payable at 6 months } 229 16 6

.1 To cash paid charges at shipping } 6 3 6

.3 To Commission on the whole, at 2¹/₂ \pounds Cent. } 5 18 0

241 18 —

7th.

.7 Christopher Kingston Dr. to Sundries 1229 16 6

.7 To Arthur Ansley, Bilboa, his Account for Disct. 229l. 16s. 6d. Amount of the Leather and Hides bought of him Account said Ansley paid 6 months before due, } 6 17 10³/₄

.1 To Bills and Notes for Mat. Mead's Note to me due 1st August delivered him } 50 0 0

To Cash, paid for balance 172 18 7¹/₄

229 16 6

10th.

.3 Swift and Co. Dr. to Peter Lacherre, Rouen, his Account Burgundy Wine 146 0 0

.6 Sold to John Healy, for his Bill on said Comp. which I have sent into the bank, 2 Hhds. at 23l. \pounds 46 —

12th.

Sundries Dr. to Lewis Lestock, his Account Wares,

	l.	s.	d.
For the following sold Richard Ruby, viz.	115	0	0
1 Chest Bohea Tea, Nt. 200 ^{lb} at 6s. 6d. \pounds	65	0	0
5cwt. Single refined Loaf Sugar at 4l. \pounds	20	0	0
5cwt. Double refined Do. at 6l. \pounds	30	0	0

115 0 0

.1 Cash, received from him in Part 50 0 0

.6 Thomas Nicholson, for an accepted Bill on him payable at 1 Month } 65 0 0

.7 him payable at 1 Month

115 —

DUBLIN, 14th August, 1801.

£. s. d.

5 Lewis Lestock, London, my Account Dr. to Arthur Ansley, Bilboa, my Account - - 1.300 0 0

4 For the Cost, &c. 10 Bags Spanish Wool, consigned by said Ansley, Bilboa, & the Adventure, of London, Captain Maddock, & my Order to said Lestock, of London, amounting to 1500 Pieces & at 44d. & for which said Lestock is to credit me in my Account, and I credit said Ansley at 4s. Irish, is -

300

18th.

1 Cash Dr. to Charles Carleton - - 1.60 0 0

7 Received from him in full for Tea sold 18th Ult. Account Lewis Lestock - - -

60

21st.

8 Lewis Lestock, London, his Account Dr. to Notes payable - - - 1.88 0 0

8 For 50 Pieces of Linen Cloth, containing 1100 Yards, Quantity 55 Score, bought of William Walker, Account said Lestock, at 32s. per Score, for which delivered said Walker my Note at 1 month for like Sum, -

88

25th.

1 Cash Dr. to Sundries - - - 1.96 0 0

Received from Richard Pike, for the following sold him

	l.	s.	d.
5 C. Single refined Loaf Sugar at 4l. } & C. - - - - - }	20	0	0
5 C. Double Do. at 6l. & C. - - - - - }	30	0	0

7 To Lewis Lestock, London, his Account }
Wares, for Amount of the Sugar - - }
 50 | 0 | 0 |

6 To Peter Lamotte, Rouen, his Account Burgundy Wine, for 2 Hhds. sold said Pike }
at 23l. & Hhd. - - - - - }
 46 | 0 | 0 |

96

28th.

8 Robert Runner, Dr. to Peter Lacherre, Rouen, his Acct. Burgundy Wine - - - - - 1.94 0 0

6 For 4 Hhds. sold him, payable at 3 months, at 23l. 10s. & Hhd. - - - - -

94

DUBLIN, 29th August, 1801.

£. s. d.

3	William Warren, Dr. to Sundries	l. 173	1	8
For an assignment on him, from <i>Thomas Devereux, Wexford</i> , in payment of the following Wares, consigned to him				
		l.	s.	d.
	1 Poncheon single refined Loaf Sugar, } Nt. 8C. at 4l. $\frac{1}{2}$	32	0	0
	1 Do. Double Do. Nt. 8C. at 6l. $\frac{1}{2}$	48	0	0
7	To <i>Lewis Lestock, London</i> , his Account } Wares for the Amount -	80	0	0
6	To <i>Peter Lacherre, Rouen</i> , his Account wine } Burgundy 4 Hhds. at 23l. $\frac{1}{2}$	92	0	0
1	To Cash, paid Charges at shipping -	1	1	8

173 1 8

31st.				
1	Cash Dr. to Sundries - -	l. 206	0	0
	Received this Month, $\frac{1}{2}$ Cash-book - -			
1	Sundries Dr. to Cash - -	l. 182	13	9 $\frac{1}{2}$
	Paid this Month $\frac{1}{2}$ Cash-book - -			

206

182 13 9 $\frac{1}{2}$

2nd September.

8	<i>Lewis Lestock, London</i> , his Account, Dr. to Sundries	l. 344	11	0
For the following Linen consigned said <i>Lestock, London</i> , for his Account				
		l.	s.	d.
	50 Pieces bought 21st ult. and charged } his Account - -	88	0	0
		l.	s.	d.
2	To Linen, for 190 Pieces formerly bought } for my Account - -	329	0	0
1	To Cash, paid Charges at shipping -	5	0	0
3	To Commission for my Provision on the } Whole at 2 $\frac{1}{2}$ - -	10	11	0

344 11

DUBLIN, 5th September, 1801.

£. s. d.

.4 Peter Lacherre, of Rouen, his Account Dr. to Lewis
 Lestock, of London, his Account - 1.221 0 0

.5 For the former's Draft on the latter on Account of Burgundy Wine in my Hands belonging to said Lacherre, and that by his Order, said Lestock hath carried the Draft to the Debit of his Account with me, advised by Letter of 30th ult. 200l. Exchange at $10\frac{1}{2}$ Cent. 7th. 221

.9 Sugar Dr. to Lewis Lestock, London, his Acct. Wares, 1.119 0 0

.7 Taken to my own Account the remainder of Do.'s Sugar, viz.
 14 C. Single refined Loaf Sugar at } 49 0 0
 3l. 10s. $\frac{1}{2}$ C. }
 14 Do. Double refined Do. at 5l. $\frac{1}{2}$ 70 0 0

9th.
 .7 Lewis Lestock, London, his Account Wares, Dr. to Sundries 1.384 0 0

l. s. d.
 .1 To Cash for Charges (not posted before) 5 0 0
 .3 To my Commission, for my Provision on } 10 12 0
 424l. (the Total Sales) at $2\frac{1}{2}$ % }
 .8 To Lewis Lestock, for Nt. Proceeds of Tea and Sugars } 368 8 0

12th.
 .8 Richard Ruby Dr. to Peter Lacherre, Rouen, his Account Burgundy Wine 1.96 0 0

.6 Sold said Ruby at 6 Months,

4 Hhds. at 24l. $\frac{1}{2}$ Hhd.

.6 Sundries Dr. to Richard Ruby, 1.96 0 0

l. s. d.
 .8 Peter Lacherre, his Account of Burgundy }
 for Discount of 96l. Amount of Burgundy } 2 17 7
 Wine sold said Ruby, paid 6 Months before due }
 .1 Cash, received for balance 93 2 2

96

DUBLIN, 16th September, 1801.

		£.	s.	d.
.9	Eben. Pike, Cork, his Account, Dr. to Cash	1.50	0	0
.1	Paid Eben. Pike, Cork, bill on me, to John Dawson, at Sight		50	
	18th.			
.8	Lewis Lestock, London, his Account, Dr. to Cash,	1.0	16	8
.1	Paid Richard Ruby, for an abatement on 200 ^{lb} Bohea Tea sold him 12th ult. for Account said Lestock, at 1d. $\frac{1}{4}$ ^{lb}		16	8
	21st.			
	Sundries Dr. to Peter Lacherre, Rouen, his Account Burgundy Wine	1.94	0	0
	For 4 Hhds. sold William Walker at 23 ^l . 10s. $\frac{1}{4}$ ^p			
		l.	s.	d.
.8	Notes payable, for my Note to said Walker } and now taken up	88	0	0
.1	Cash, received for balance	6	0	0
			94	
.6	24th.			
.6	Peter Lacherre his Account Burgundy Wine, Dr. to Sundries	1.385	2	5
	Sent him an Account Sales, &c.			
		l.	s.	d.
.1	To Cash, for Charges (not before posted)	7	4	0
.3	To Commission, for my Provision on 46 ^l . (the Total Sales) at 2 $\frac{1}{2}$ $\frac{1}{4}$ Cent. }	11	14	0
.4	To Peter Lacherre, Rouen, his Account for Neat Proceeds of 20 Hhds.	366	4	5
			385	2 5

DUBLIN, 26th September, 1801.

£. s. d.

4 Peter Lacherre, Rouen, his Account Dr. to Sundries
£240 0 0

For the Cost and Charges, &c. of the following Wares
bought of Charles Carleton, and consigned said Lacherre
of the *Hopeful*, George Quarrel, Master, for his Ac-
count and Risk, viz.

	l.	s.	d.
6 Hhds. Tallow Nt. 3 Ton at 30l. } of Ton	90	0	0
2400lb Tanned upper Leather at 7d. } of lb	70	0	0
2400lb Sole Ditto, at 6½ of - } of lb	65	0	0
	225	0	0

	l.	s.	d.
4 To Bills and Notes passed said Carleton, John Dempsey's Note payable 29th Inst. for	60	0	0
Luke Floyd's payable 10th November 40l. (discounting it at 6 of Cent of An- num)	39	14	3
1 To Cash, for the remainder,	125	5	9
1 To Do. for Duty and Fees, &c.	9	3	0
3 To Commission for my Provision, at 2½ of Cent.	5	17	0

240

29th
8 Lewis Lestock, London, his Account Dr. to Sundries
£248 6 10½

For William Warren's bill on Digby and Co. to me at 10
days S^t. remitted said Lestock, 223l. Eng. Ex. at 10½
of Cent. for which delivered said Warren as under

	l.	s.	d.
3 To William Warren for my Receipt to him in full for Balance of his Acct.	246	0	0
1 To Cash, paid him the remainder	2	6	10½

248 6 10½

DUBLIN, 30th September, 1801.

		£.	s.	d.
.1	Cash Dr. to Sundries - - -	£99	2	5
	Received this month \mathcal{H} Cash-book - - -		99	2 5
—	Sundries Dr. to Cash - - -	£204	16	3 $\frac{1}{2}$
.1	Paid this Month \mathcal{H} Cash-book - - -		204	16 3 $\frac{1}{2}$
	October 1st.			
.1	Cash, Dr. to Bonds - - -	£15	0	0
.5	Received from <i>Henry Harding</i> , for Half a Year's Interest of his Bond - - -		15	—
	2nd.			
.5	<i>Lewis Lestock</i> , London, my Account Dr. to Voyage from Nantz to London - - -	£331	17	6
.7	Received from him Sales of 20 Pipes Brandy, consigned to him in the <i>Ann</i> and <i>Mary</i> , <i>Ambrose Sutton</i> , Master, for my Account, N ^t . Proceeds amounting to 300 <i>l</i> . English, at 10 $\frac{5}{8}$ \mathcal{H} Cent. is - - -		331	17 6
.4	Bills and Notes Dr. to <i>Lewis Lestock</i> , London, my Account - - -	£177	0	0
.5	For his Bill on <i>Thomas Preston</i> , for 177 <i>l</i> . Irish, in part of the above Brandy, payable to my Order the 20th Inst. Value 160 <i>l</i> . Eng. at do. Ex. which said <i>Preston</i> has accepted - - -		177	—
	5th.			
.9	<i>James Pearson</i> of Barbadoes, his Account Rum Dr. to Cash - - -	£220	0	0
.1	Paid Duty, Freight, &c. on 20 Tun, containing 2200 Gallons, consigned to me by said <i>Pearson</i> , Barbadoes, \mathcal{H} the <i>Bonadventure</i> , <i>Joseph Miller</i> , Master, to sell for his Account - - -		220	—
	6th.			
.9	Sugar Dr. to Bottomry Contracts - - -	£230	0	0
.5	Received from <i>Joseph Miller</i> , Master of the <i>Bonadventure</i> Galley, 20 Hhds. Sugar, N ^t . 10 Ton, in Payment of 230 <i>l</i> . principal and premium, formerly lent on Bottomry - - -		230	—

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DUBLIN, 8th October, 1801.

£. s. d.

Sundries Dr. to *Edward Hall* of *Cadiz*, my Account
l. 107 3 9

For my Bill on said *Hall*, favour *Thomas Nicholson*, at
Usa. being for balance due to me of my Account 525
Dollars, Exa. at 49d. ~~4~~ Dollar, for which received
said *Nicholson* the following

		l.	s.	d.
. 6	<i>Thomas Nicholson</i> for his Receipt to me in } full for balance due to him -	85	0	0
. 1	Cash for the Remainder - -	22	3	9

107 3 9

10th.

. 4 *Peter Lacherre* his Account Dr. to *Robert Runner*
l. 94 0 0

85

. 8 For the Amount of said *Runner's* Account, being what he
owed me for *Burgundy*, as he has died in such Circum-
stances, as makes it lost beyond Recovery, which is

94

14th.

Eben. Pike of *Cork*, Dr. to *Swift* and Co. l. 100 0 0

. 9 For his Bill on me to *Thomas Bell*, at 10 Days sight,
for which delivered said *Bell* my Draft on *Swift* and
. 3 Co. his Favour - -

100

17th.

. 1 Cash Dr. to Sundries - - l. 300 0 0

. 4 To Bills and Notes, received from *Thomas*
Preston, for *Lewis Lestock's* Bill on him, }
accepted the 2nd inst. 117 0 0

. 9 To *Eben. Pike*, *Cork*, received his Draft
at Sight, presented to said *Preston*, this }
Day - - - - - 123 0 0

300

P 2

DUBLIN, 14th October, 1801.

		£.	s.	d.
	Sundries Dr. to Sundries	l. 224	9	0
	For the following received from <i>Richard Pike</i> , for which delivered him the undermentioned			
		l.	s.	d.
.6	<i>Leftus</i> and Co. of <i>Paris</i> , their Acct. for their Bill on me, to <i>William Warren</i> , at sight,	200	0	0
.1	Cash, received for balance	24	9	0
		224	9	0
		l.	s.	d.
.2	To Hops, for 2 Bags, Nt. 7C. at 6l. $\frac{1}{2}$ C.	42	0	0
.2	To Claret, for 3 Tun, at 45l. $\frac{1}{2}$ Tun	135	0	0
.9	To Sugar, for 1 Hhd. <i>Barbadoes</i> , Nt. 9 $\frac{1}{2}$ C. at 30s. $\frac{1}{2}$	14	5	0
.9	— 4C. Double refined Loaf, at 6l. $\frac{1}{2}$	24	0	0
.2	To Wares from <i>Leghorn</i> for 4 chests Florence Wine, at 2l. 6s.	9	4	0
		224	9	0
	23rd.			
.8	<i>Lewis Lestock</i> , London, Dr. to Sundries	l. 100	15	0
	Paid for his Honour, a Bill drawn by him on <i>Richard Ruby</i> , and protested by <i>Francis Lynam</i> , for Non-Payment			
		l.	s.	d.
.1	To Cash, for the Bill and Charges	l. 100	5	0
.3	To Commission Acct. for brokerage thereon	0	10	0
		100	15	0
	26th.			
	Sundries Dr. to <i>James Pearson</i> his Account Rum	l. 22	0	0
	For the following, received from <i>Thomas Bell</i> , for which delivered him 1 Puncheon, Quantity 110 Gallons, at 4s. $\frac{1}{2}$			
		l.	s.	d.
.6	<i>Abel Archer</i> of <i>Nantz</i> , my Account for said <i>Bell's</i> Bill on <i>Samuel Spence</i> , my favour, remitted said <i>Archer</i> , for balance of my Account, 250 Livres, Exchange at 12 $\frac{1}{2}$ d.	13	0	5
.1	$\frac{1}{2}$ Livre	8	19	7
.9	Cash, received the Remainder	8	19	7
		22		

DUBLIN, 28th October, 1801.

£. s. d.

.4 Bills and Notes, Dr. to Sundries - l.324 3 9

For the two following Bills, received from *Loftus* and Company, *Paris*, viz.

l. s. d.

.3 To *Loftus* and Co. my Acct, for their
Bill of the 28th current, N. S. on
Digby and Co. *Dublin*, at Usance,
Value 2024 Livres Tournois (the
.1 balance of my Account with Do.) } 105 8 4
at 12½d. ₤ accepted by *Digby* and
Co.

.6 To *Loftus* and Co. their Account for
a Bill on *Digby* and Co. *London*,
payable 1st Dec. O. S. for 200l.
Eng. at 10 ₤ Cent. with orders to
get it discounted at 6 ₤ Cent. ₤ } 218 15 5
Annum, which Bill, on said terms I
keep for my own account, and is

324 3 9

31st.

.1 Cash Dr. to Sundries l.370 12 4

Received this Month, ₤ Cash-book - 370 12 4

.1 Sundries Dr. to Cash - l.320 5 0

Paid this Month, ₤ Cash-book - 320 5 -

3rd Nov.

.8 *Abel Archer*, *Nantz*, his Account Dr. to *Lewis Lestock*,
London, my Account - l.110 5 0

.5 Received advice from *Eben. Pike*, *Cork*, that he has,
according to my Orders, shipped in the *Success* of said
Place, *John Rover* master, for *Nantz*, 150 barrels Beef,
for the Account and risk of said *Archer*, and that for
the Cost, &c. (amounting to 110l. 5s.) he has drawn on
Lewis Lestock, *London*, for my Account, a Bill of 100l.
English (being the Value) at 10½d. ₤ Cent.

110 5 -

DUBLIN, 5th November, 1801.

£. s. d.

.9 Edward Hall, Cadiz, his Account Fruit Dr. to Cash
 - - - - - 136 0 0

.1 Paid Duty, Freight, &c. here, 70 Chests Seville Oranges,
 30 Chests Lemons, received of the *Providence*, David
Denham, master, consigned to me by said Hall, to sell
 for his Account - - - - - 36 - -

8th.

.9 Eben. Pike, Cork, Dr. to Sundries - - - 1.85 0 0

For his Bill on me to *Thomas Williams*, at sight, received
 from said *Williams* for the following:

	l.	s.	d.
.2 To Hops for 3 Bags Wt. 10 C. 2q. at 6l. $\frac{1}{2}$	63	0	0
.2 To Claret for 2 hhds. at 11l. $\frac{1}{2}$	22	0	0

85 - -

10th.

.8 Edward Hall, Cadiz, his Account Dr. to Edward Hall,
 his Account Fruit - - - - - 1.21 0 0

.9 For 10 Chests Oranges and 5 Chests Lemons, being
 15 Chests, at 28s. $\frac{1}{2}$ bartered with *Charles Carleton*,
 for 24 Barrels of Beef at 17s. 6d. which I keep for Ac-
 count said Hall - - - - - 21 - -

13th.

.8 Edward Hall, Cadiz, his Account Dr. to Sugar
 - - - - - 1.22 15 0

.9 For 26 Barrels Beef bought of *Christopher Kingston*, at
 17s. 6d. $\frac{1}{2}$ for which delivered him

	l.	s.	d.
1 Hhd Barbadoes Sugar Nt: $9\frac{1}{2}$ C. at } 30s. $\frac{1}{2}$ C. - - - - - }	14	5	0
2 C. Single refined Loaf Sugar at 4l. } 5s. C. - - - - - }	8	10	0

2215 - -

DUBLIN, 16th November, 1801.

£. s. d.

Sundries		1.30	16	0
For the following, received from <i>Richard Ruby</i> , for which delivered him as under				
		l.	s.	d.
4	Bills and Notes, for <i>John Clark's</i> Note to said <i>Ruby</i> , payable 10th Jan. next, for 30 <i>l.</i> deduct discount at 6 $\frac{1}{2}$ Cent.	29	14	7
1	Cash for balance	1	1	5
		30	16	0
		l.	s.	d.
9	To <i>Edward Hall</i> his Account Fruit, for 5 Chests Seville Oranges and 2 Chests Lemons at 28 <i>s.</i> $\frac{1}{2}$ Chest	9	16	0
2	Hops for 1 Bag Nt. 3 $\frac{1}{2}$ C. at 6 <i>l.</i> $\frac{1}{2}$	21	0	0
		30	16	0
18th.				
1	Cash Dr. to Ship <i>Providence</i>	1.45	0	0
5	Settled Accounts with <i>David Denham</i> , Master of said Ship, and received from him my half balance of his Account of Freight, Wages, Disbursements, &c.	45		
20th.				
1	Cash Dr. to Bills and Notes	1.325	0	4
4	Received from <i>Digby</i> and Co. of <i>Dublin</i> , in Ready Money, for the two following Bills received last Month, and then posted, viz.	l.	s.	d.
One the Draft of <i>Loftus</i> and Co. <i>Paris</i> , on said <i>Digby</i> , accepted the 28th ult. and due this Day		105	8	4
The other Bill of 200 <i>l.</i> <i>English</i> , on <i>Digby</i> and Co. of <i>London</i> , payable 1st Dec. which said <i>Digbys</i> of <i>Dublin</i> , have discounted at 6 $\frac{1}{2}$ Cent. $\frac{1}{2}$ Ann. Ex. at 10 $\frac{1}{2}$ Cent. is here		219	12	0

325 4

DUBLIN, 23rd November, 1801.

£. s. d.

8 Edward Hall, Cadiz, Dr. to Sundries 71 6 1½

7 To Charles Carleton, bought of him at 3 Months,

1200lb tanned upper Leather at 6¼d. 31 5 0

1200lb Sole Leather, at 6¾d. 33 15 0

65 0 0

Which I have shipped in the *Providence*,
David Denham, Master, together with
50 barrels Beef bought the 10th and
13th instant, and then charged and
consigned the whole to said *Hall*,
Cadiz, for his Account and Risk

1 To Cash, Paid Duty and Charges on the whole 3 10 0

3 To Commission, for my Provision on Do. at } 2 16 1½
2½ Cent. is - - - }

61 6 1½

24th.

7 Charles Carleton, Dr. to Sundries - 65 0 0

Paid what was due to him for tanned Leather, bought
and posted yesterday, he allowing me 3 Months Dis-
count on 65l. at 6 Cent. Annum for my own
Account - - -

l. s. d.

10 To Profit and Loss, for Discount - 0 19 6

1 To Cash for the Balance - 64 0 6

65

28th.

3 Swift and Company Dr. to Eben. Pike, Cork,
100 0 0

9 Received from him *James Crawford's* Bill on said *Swift*
and Co. my Favour, which they make good to me in
Account - - -

100

30th.

1 Cash, Dr. to Sundries - 371 1 9

Received this Month, Cash-book - - 371 1 9

Sundries Dr. to Cash - 103 10 6

1 Paid this Month, Cash-book - - 103 10 6

DUBLIN, 1st December, 1801.

£. s. d.

Sundries Dr. to Sundries £128 2 0

For the following received from Benjamin Bewley, for which sold him as under :

	l.	s.	d.
1 Cash, received in part	15	10	00
4 Bills and Notes for Charles Carleton's Notes to me payable 1st February, deducting discount at 6 $\frac{1}{2}$ Cent.	49	10	00
9 Benjamin Bewley, for the balance	63	2	00
	128	2	00

	l.	s.	d.
9 To James Pearson his account rum, for 1 punch. qt. 108 gallons, at 4s. $\frac{1}{2}$	21	12	00
9 To Edward Hall his account, fruit, for 3 chests oranges and 1 do. lemons at 28s. 6d. $\frac{1}{2}$	5	14	00
2 To hops for 4 bags N ^o . 14 C. at 6l. $\frac{1}{2}$	84	00	00
9 To Sugar for 1 hhd. Barbadoes neat 10 $\frac{1}{2}$ C. at 32s. $\frac{1}{2}$ C.	16	16	00
	128	2	—

4th.

10 Account of owing Persons Dr. to Edward Hall his account of fruit, £107 6 00

9 For the remainder sold to several on Credit,

	l.	s.	d.
A. B. for { 15 Chests Oranges and 7 Chests Lemons } at 29 $\frac{1}{2}$	31	18	0
C. D. for { 16 Chests Oranges and 8 do. Lemons } at 29 $\frac{1}{2}$	34	16	0
E. F. for { 12 Chests Oranges and 5 do. Lemons } at 29 $\frac{1}{2}$	24	13	0
G. H. for { 9 Chests Oranges and 2 do. Lemons } at 29 $\frac{1}{2}$	15	19	0
	107	6	—

DUBLIN, 7th December, 1801.

£. s. d.

- .9 Edward Hall, Cadiz, his Account fruit Dr. to sun-
— lries - - - - - £107 16 00

Closed said account, and sent him an account sales, viz.

- | | l. | s. | d. |
|---|-----|----|--------------------------------|
| .1 To Cash paid charges (not posted) | 1 | 00 | 00 |
| .10 To John Johnson, for 1 month's cellarage | 2 | 00 | 00 |
| .3 To Commission for my provision on 143l.
16s. at 2½ pp | 3 | 11 | 10 ³ / ₄ |
| .8 To Edward Hall, his Account, for N ^t .
Proceeds of 70 chests oranges and Do.
lemons | 101 | 4 | 1 ¹ / ₄ |
| | | | 107 16 |

9th.

- Sundries Dr. to Abel Archer of Nantz, his Account,
- - - - - £136 11 6¹/₂

For as much due to Arthur Ansley of Bilboa, which he has ordered me to letter of 19th ult. to remit to said Archer, accordingly I have ordered him to credit said Ansley for 2731 liv. 11 sols. 3 den. and I debit Arthur Ansley for the same as follows:

- | | l. | s. | d. |
|--|-----|----|--------------------------------------|
| .4 Said Ansley my Account, for balance thereof
25 dollars, equal to 100 livres, Exc. at
12d. p livre | 5 | 00 | 00 |
| .8 Ditto his Account for balance thereof
2631 liv. 11 sols 3 den. exchange at 12d.
p livre | 131 | 11 | 6 ¹ / ₄ |
| | | | 136 11 6 ¹ / ₂ |

12th.

- Cash Dr. to Edward Hall, his Account. £150 00 00

- .1 Received from Adam Bray, master of the Fortune, of
— Bristol, from Cadiz, 150l. for principal and premium
.8 lent him on Bottomry, by Edward Hall of Cadiz, to be
paid to me for his account, at the safe arrival of said ship
at this port - - - - - 150

DUBLIN, 14th December 1801

L. s. d.

.1 Cash Dr. to Account of owing Persons 7.66 14 00

.10 Received from the following persons, in full for *Edward Hall's* fruit, viz:Of *A. B.*Of *C. D.*

l. s. d.

31 18 00

34 15 00

66 14

17th.

.10 *John Johnson* Dr. to Cash - - - 1.2 00 00Paid him for cellarage of *Edward Hall's* fruit - - - 2

18th.

Sundries Dr. to Account of owing persons 1.40 12 00

For what was due by the following persons, for *Edward Hall's* fruit, abating them 2s. $\frac{1}{2}$ chest, for defect in do

00 12 00

l. s. d.

.1 Cash received - - - 37 16 00

.8 *Edward Hall*, his Account for abatements 2 16 00

.10 40 12 00

l. s. d.

Of *E. F.* - - - 24 13 00Of *G. H.* - - - 15 19 00

40 12

23rd.

Sundries Dr. to ship *Bonadventure*, - - - 1.100 00 00For $\frac{1}{4}$ of said ship sold *Joseph Miller*, master, which he has paid me for, as follows,

l. s. d.

.4 Ship *Bonadventure*, for his receipt for the balance of his account of freights, wages, &c. on said ship, due him } 50 00 00

.1 Cash for the remainder - - - 50 00 00

10

DUBLIN, 29th December, 1801.

£. s. d.

10	Profit and Loss Dr. to <i>Lewis Lestock</i> of <i>London</i> , my			
	Account - - - - -	l. 1	9	2
1	Received from him our account current of my affairs, wherein he charges me for interest of his advance, at 6 $\frac{1}{2}$ Cent. $\frac{1}{2}$ Annum, to the first of <i>January</i> next, 11. 6s. 5d. <i>English</i> , at 10 $\frac{1}{2}$ $\frac{1}{2}$ Cent. is <i>Irish</i>		1	9 2
5	<i>Lewis Lestock</i> of <i>London</i> , his Account Dr. to ditto, my			
	Account - - - - -			
8	For balance due to me on the latter account, carried to his debit in the former, pursuant to his letter of 23rd instant, l. 26 10s. <i>English</i> , Exchange at 10 $\frac{1}{2}$ $\frac{1}{2}$ Cent.		29	57 $\frac{3}{4}$
	31st.			
8	<i>Lewis Lestock</i> , <i>London</i> , his account Dr. to Profit and			
	Loss - - - - -	l. 2	12	00
10	Sent him an account current, and charged him with interest of my advance on his affairs, at 6 $\frac{1}{2}$ Cent. $\frac{1}{2}$ Annum, to the 1st <i>January</i> - - - - -		2	12 -
9	<i>Eben. Pike</i> , <i>Cork</i> , Dr. to Profit and Loss	l. 2	11	24
10	Sent him his account current, wherein I charged him as follows:			
	For the interest of my advance to the			
	1st <i>January</i> , at 6 $\frac{1}{2}$ Cent. $\frac{1}{2}$ } 0 17 10			
	Annum - - - - - } 0 17 10			
	For brokerage on my disbursements, at			
	$\frac{1}{2}$ $\frac{1}{2}$ Cent. is - - - - - } 1 3 6			
			2	1 4

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DUBLIN, 31st December, 1801.

117

			£.	s.	d.
.10	Profit and Loss Dr. to Cash	-	£120	00	00
.1	Laid out these 6 Months, \pounds Book of Charges, viz.				
			l.	s.	d.
	For Rent	- - -	25	00	00
	House Expenses	- - -	60	00	00
	Charges Merchandize (not posted in } any particular account) - - -		5	00	00
	My Pocket Expenses	- - -	30	00	00
				120	
.1	Cash Dr. to Sundries	- - -	£320	00	00
	Received this Month \pounds Cash-book,	- - -		320	
.1	Sundries Dr. to Cash	- - -	£123	00	00
	Paid this Month, \pounds Cash-book	- - -		123	

End of the second JOURNAL.

C

B

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LEGER,

No. II.

[B.]

1801.

The ALPHABET to the LEGER, No. III.

A.	B.	C.
<div> <div>F°.</div> <div> <div>Ansley Arthur <i>m. a.</i></div> <div>Archer Abel <i>m. a.</i></div> <div>Ansley Arthur <i>h. a.</i></div> <div>Archer Abel <i>h. a.</i></div> <div>Ansley Arthur <i>h. a.</i></div> <div>Spanish Wool</div> <div>Account of owing</div> <div>Persons</div> </div> <div> <div>4</div> <div>5</div> <div>7</div> <div>8</div> <div>6</div> <div>10</div> </div> </div>	<div> <div>F°.</div> <div> <div>Bills and Notes</div> <div>Bonds</div> <div>Bottomry</div> <div>Bewley Ben.</div> <div>Balance</div> </div> <div> <div>4</div> <div>5</div> <div>5</div> <div>9</div> <div>11</div> </div> </div>	<div> <div>F°.</div> <div> <div>Cash</div> <div>Claret</div> <div>Commission</div> <div>Carleton Charles</div> </div> <div> <div>1</div> <div>2</div> <div>8</div> <div>7</div> </div> </div>
D.	E.	F.
<div> <div>F°.</div> </div>	<div> <div>F°.</div> </div>	<div> <div>F°.</div> </div>
G.	H.	I.
<div> <div>F°.</div> </div>	<div> <div>F°.</div> <div> <div>Hops</div> <div>Half Edward <i>m. a.</i></div> <div>Hall Edward <i>h. a.</i></div> <div>Hall Edward <i>h. a.</i></div> <div>Fruit</div> </div> <div> <div>2</div> <div>4</div> <div>8</div> <div>9</div> </div> </div>	<div> <div>F°.</div> <div>Johnson John</div> <div>10</div> </div>
K.	L.	M.
<div> <div>F°.</div> <div>Kingston Christopher</div> <div>7</div> </div>	<div> <div>F°.</div> <div> <div>Linen Cloth</div> <div>Loftus and Co. <i>m. a.</i></div> <div>Lacherre Peter <i>h. a.</i></div> <div>Lestock Lewis <i>m. a.</i></div> <div>Loftus and Co. <i>t. a.</i></div> <div>Lestock Lewis <i>m. a.</i></div> <div>Wares</div> <div>Lestock Lewis <i>h. a.</i></div> <div>Lacherre Peter <i>h. a.</i></div> <div>Burgundy</div> </div> <div> <div>2</div> <div>3</div> <div>4</div> <div>5</div> <div>6</div> <div>7</div> <div>8</div> <div>6</div> </div> </div>	<div> <div>F°.</div> </div>

The ALPHABET to the Leger, No. II.

N.		O.		P.	
	F ^o .		F ^o .		F ^o .
Nicholson Thomas	6			Pike Eben Cork	9
Notes payable	8			Pearson James, h. }	9
				a. Rum }	9
				Profit and Loss	9
Q.		R.		S.	
	F ^o .		F ^o .		F ^o .
		Ruby Richard -	8	Stock -	1
		Runner Robert -	8	Swift and Company	3
				Ship Bonadventure	5
				Ship Providence	5
				Sugar	9
T.		V.		W.	
	F ^o .		F ^o .		F ^o .
		Voyage to Nantz & the Dolphin - }	4	Wares from Leghorn	2
		Voyage from Nantz to London & the Ann and Mary }	7	Warren William	3
X.		Y		Z.	
	F ^o .		F ^o .		F ^o .

1801

Stock

Dr.

£. s. d.

July

1 To Sundries, for the total of my effects and debts
passive - - -

424 17 2½

7 To Balance for my neat capital - - -

11 3345 189

3770 15 11½

1801

Cash

Dr.

July

1 To Stock remaining in my hands of Leger A. 1

263 4 -

31 To Sundries received this month of Cash-book

331 16 3

Aug.

31 To Do. - - - of Do. -

206 - - -

Sept.

30 To Do. - - - of Do. -

99 2 5

Oct.

31 To Do. - - - of Do. -

370 12 4

Nov.

30 To Do. - - - of Do. -

371 1 9

Dec.

31 To Do. - - - of Do. -

320 - - -

1961 16 9

LEGER, No. II. (1)

123

1801	Contra	Cr.	£.	s.	d.
July 1	By Sundries, for the total of my effects and debts active		357	4	6½
	By Profit and Loss for my neat gain these six months		10	19	11 5
			377	10	17½

1801	Contra	Cr.	£.	s.	d.
July 31	By Sundries, paid this month	By Cash-book	151	19	2
Aug. 31	By Do.	By Do.	182	13	9¼
Sept 30	By Do.	By Do.	204	16	3½
Oct. 31	By Do.	By Do.	320	5	
Nov. 30	By Do.	By Do.	103	10	6
Dec. 31	By Do.	By Do.	123		
			1086	4	8¾
	By Balance in my hands		875	12	¼
			1961	16	9

1801		Claret	Dr.		£.	s.	d.
			Ton.	Hhd.			
July	1	By Stock on hands, & balance Leger A	10		1	300	—
		To Profit and Loss, gained hereby			10	32	—
			10			382	—
1801		Linen Cloth	Dr.				
			Pieces				
July	1	To Stock on hands, & balance Leger A	40		1	60	—
	5	To Thomas Nicholson, for	90		6	150	—
	28	To Arthur Ansley, his account Spanish wool received in Barter	60		6	119	—
			190			329	—
1801		Wares from Leghorn	Dr.				
			Chests				
			Florence Wine Oil				
July	1	To Stock for cost of	40	50	1	205	—
		To Balance for sales of	24	17	11	110	9
			74	67		315	9
1801		Hops	Dr.				
			Bags				
July	1	To Stock in hands, & balance Leger A	10		1	178	8 10½
		To Profit and Loss, gained hereby			11	31	11 1½
						210	—

1801	Contra	Cr.	£	s.	d.
		Tons. Hhds.			
July 22	By Loftus and Co. sold Anthony Armstrong	2	6	90	—
Oct. 17	By Sundries, sold Richard Pike	3		135	—
Nov. 8	By Eben. Pike, sold Thomas Williams	2	9	22	—
	By Balance remaining on hands	4	2	11	135
		10	4	382	—

1801	Contra	Cr.			
		Pieces			
Sept. 2	By Lewis Lestock, his account shipped for him	190	8	329	—

1801	Contra	Cr.			
		Chests			
		Florence Wine Oil			
July 1	By Stock for sales of	20	17	1	101 5
Oct. 17	By Sundries, sold Richard Pike	4			9 4
	By Balance, for cost of	50	50	11	205
		74	67		315 9

1801	Contra	Cr.			
		Bags			
Oct. 17	By Sundries, sold Richard Pike	2			42
Nov. 8	By Eben. Pike, sold Thomas Williams	3	9		63
	By Sundries sold Richard Ruby	1			21
Dec. 1	By Sundries, sold Benjamin Bewley	4			84
		10			210

1801	Contra	Cr.	£.	s.	d.
		<i>l. s. d. & C.</i>			
Aug. 1	By <i>Arthur Ansley</i> , his Acct. Spanish wool, for my Pro- vision	390 17 1 at 2½	6	9 15	5
6	By <i>do. Ansley</i> , his Account for my Provision on	236 0 0 at do.	7	5 18	—
Sept. 2	By <i>Lewis Lestock</i> , his Acct. for do. on	422 0 0 at do.	8	10 11	—
9	By <i>Lewis Lestock</i> , his Acct. wares for do. on	424 0 0 at do.	7	10 12	—
24	By <i>Peter Lacherre</i> , his Acct. Burgundy for do. on	468 0 0 at do.	6	11 14	—
26	By <i>Peter Lacherre</i> , his Acct. for do. on	234 3 10 at do.	4	5 17	—
Oct. 23	By <i>Lewis Lestock</i> , his Account for do. on a bill of	100 0 0 at ½	3	10	—
Nov 23	By <i>Edward Hall</i> , <i>Cadiz</i> , his Account for do. on sundries	112 5 0 at 2½	8	2 16	1½
Dec. 7	By <i>do. h. a.</i> fruit, for do. on	143 16 0 at do.	9	3 11	10¾
				61 5	5¼

1801	Contra	Cr.			
Oct. 14	By <i>Eben. Pike</i> , for my Draft on you to <i>Thomas Bell</i> By Balance due to me		9 11	100 336	— 10 —
				436	10 —

1801	Contra	Cr.			
Sept. 29	By <i>Lewis Lestock</i> his Account, for my Receipt to you for balance of this account		8	246	— —

1801	Contra	Cr.			
		<i>Livres Tour. Ex.</i>			
Oct. 28	By Bills and Notes, for your Bill on <i>Digby and Co.</i>	2024 12½	1	105 8	4

		Edward Hall, Cadiz, <i>M. A.</i> Dr.		£.	s.	d.
		Dollars. Ex.				
July	1	To Stock, due me 40 balance Leger				
		<i>A</i> - - - - -	525	1	105	
		To Profit and Loss gained by Exch.		10	2	3 9
				107	3	9
<hr/>						
		Arthur Ansley, Bilboa, <i>M. A.</i> Dr.				
		Dollars. Ex.				
July	1	To Stock, due me 40 balance Leger				
		<i>A</i> - - - - -	1475	4	1	295
Dec.	9	To <i>Abel Archer</i> , Nantz, his Account for balance hereof carried to the Credit of that account	25	4	10	5
				300		
<hr/>						
		Peter Lacherre, <i>H. A.</i> Dr.				
Sept	5	To <i>Lewis Lestock</i> his Account for your Bill on him 200 <i>l.</i> English, exchange at 10½ 40 Cent.		5	221	
	26	To Sundries, shipped on the <i>Hopeful</i> Galley			240	
Oct.	13	To <i>Robert Runner</i> , for the balance of his Acct. lost		8	94	
				555		
<hr/>						
		Voyage to Nantz per the <i>Dolphin</i> Dr.				
July	1	To Stock, for 16 hhds. tallow consigned <i>Abel Archer</i> , - - - - -		1	231	
		To Profit and Loss gained hereby - - - - -		10	49	
				280		
<hr/>						
		Bills and Notes Dr.				
July	1	To Stock, for <i>Thos. Trusty's</i> , pay ^a . 1st Aug. for 50 <i>l.</i>	1	47	10	
		To Do. for <i>Luke Floyd's</i> pay ^a . 10th Nov. for 40 <i>l.</i>			38	16
	27	To <i>A. Ansley, h. a.</i> Sp. wool for <i>J. Dempsey's</i> Note	6	60		
Oct.	2	To <i>L. Lestock</i> , my Acct. for his Bill on <i>T. Preston</i>	5	177		
	28	To <i>Loftus and Co.</i> my Acct. for their Bill on <i>Digby and Company</i> here 202½ livres	3	105	8	4
		To Do. their Acct. for their Bill on <i>Digby, London</i>	6	218	15	5
Nov.	16	To Sundries, for <i>John Clarke's</i> Note payable 10th January for 30 <i>l.</i>			29	14 7
Dec.	1	To Do. for <i>Charles Carleton's</i> , pay ^a . 1st Feb. for 50 <i>l.</i>			49	10
		To Profit and Loss gained hereby - - - - -	10	4	4	10
				730	19	2

1801	Contra	Cr.	£.	s.	d.
Oct. 8	By Sundries, for my Bill on you Favour <i>Thomas Nicholson</i>	Dollars at d. 525 49	107	3	9
1801	Contra	Cr.			
Aug. 15	By <i>Lewis Lestock</i> , my Account for amount invoice of 10 bags <i>Spanish</i> wool, consigned him ff my order	Pcs. Eight at s. 1500 4 5	300		
1801	Contra	Cr.			
Sept. 24	By his Account Burgundy wine, for Nt. proceeds of 20 hhds. ff the <i>Eagle</i>		6	366	4 5
	By balance, due me		11	188	15 7
			555		
1801	Contra	Cr.			
July 25	By Voyage from <i>Nantz</i> to <i>London</i> , ff the <i>Ann</i> and <i>Mary</i> , for Nt. proceeds of 16 hhds. tal- low		7	280	
1801	Contra	Cr.			
Aug. 7	By <i>Chr. Kingston</i> , passed him <i>Mat. Mead's</i> Note		7	50	
Sept. 26	By <i>Peter Lacherre</i> his account, passed <i>Charles</i> <i>Carleton</i> , <i>John Dempsey's</i> Note		4	60	
	By do. passed said <i>Carleton Luke Floyd's</i>		4	39	14 3
Octo. 17	By Cash, received from <i>L. Lestock</i> on <i>T. Preston</i>		1	177	
Nov. 20	By do. received from <i>Digby</i> for <i>Loftus</i> and Co. on them.			105	8 4
	By do. received from do. for <i>Loftus</i> and Co. on <i>Digby, London</i>			219	12
Dec. 31	By Balance for <i>John Clark's</i> Note payable 10 <i>January</i> , for 30l.		11	29	14 7
	By do. for <i>Charles Carleton's</i> pay. 1 Feb. for 50l.			49	10
			730	19	2

180

(5)

LEGER, No. II.

1801

Bonds

Dr.

£. s. d.

July 1 To Stock, for *Henry Harding's* dated 25th of March last - - -

1 500 - -

To Profit and Loss, gained hereby - - -

10 15 - -

315 - -

1801

Bottomry

Dr.

July 1 To Stock, for Captain *Miller's* contract in my hands - - -

1 257 13 4

To Profit and Loss, gained hereby - - -

10 22 6 8

230 - -

1801

Ship Providence

Dr.

July 1 To Stock, for half cost of said ship - - -

1 275 - -

To Profit and Loss, gained hereby - - -

10 45 - -

320 - -

1801

Ship Bonadventure

Dr.

July 1 To Stock, for cost of said vessel - - -

1 400 - -

Dec. 23 To ship, for Captain *Miller's* receipt in full for freight and disbursements - - -

5 50 - -

450 - -

1801

Lewis Lestock of London, *M. A.* Dr

English Ex.

Aug. 15 To *Arthur Ansley* my Account for amount invoice of 10 bags *Spanish* wool, consigned you by said *Ansley* of *Bilboa* & my order - -

l. s. d.

275 0 0

4 300 - -

Octo. 2 To Voyage to *London* & the *Ann* and *Mary*, for Nt. proceeds of 20 pipes brandy

300 0 0

10 7 331 17 6

575 0 0

631 17 6

1801	Contra	Cr.	£.	s.	d.
Octo. 1	By Cash, received for half a year's interest on said Bond	1	15	—	—
	By Balance, for amount of said Bond	11	500	—	—
			515	—	—
1801	Contra	Cr.			
Octo. 6	By Sugar received from Captain Joseph Miller 10 tons Barbadoes sugar	9	230	—	—
1801	Contra	Cr.			
Nov. 18	By Cash, for my half balance of freights, &c. from the master	1	45	—	—
	By Balance for my half cost of said ship	11	275	—	—
			320	—	—
1801	Contra	Cr.			
Dec. 23	By Sundries, for $\frac{1}{4}$ of said ship sold Capt. Miller,	100	—	—	—
	By Profit and Loss, for wearing, age, &c.	10	50	—	—
	By Balance, for my $\frac{3}{4}$ of her present value	11	300	—	—
			450	—	—
1801	Contra	Cr.			
		English Ex.			
July 1	By Stock, due to you 49^{p} Leger A	287 3 7	8 $\frac{1}{2}$	1	311 2 2 $\frac{1}{2}$
Octo. 2	By Bills and Notes, for your Bill on Thomas Preston	160 0 0	10 $\frac{1}{2}$	4	177 —
Nov. 2	By Abel Archer his Account for Eben Pike's Bill on you	100 0 0	10 $\frac{1}{4}$	8	110 5 —
Dec. 29	By Profit and Loss for interest on this Acct. 49^{p} abst.	1 6 5	10 $\frac{1}{2}$	10	1 9 2
	By said Lestock his Acct. for balance hereof, carried to your Debit in that Account	26 10 6	10 $\frac{1}{2}$	8	29 5 7 $\frac{1}{4}$
	By Profit and Loss for difference on the exchange			10	215 5 $\frac{3}{4}$
		575 0 0			631 17 6

		Abel Archer of Nantz, <i>M. A.</i> Dr.		£.	s.	d.
		Livres	Ex. d.			
Octo.	26	To <i>James Pearson</i> his Account run for <i>Thomas Bell's</i> Bill on <i>Samuel Spence</i> - - -	250	12½	9	13 5
<hr/>						
		Arthur Ansley, Bilboa, <i>H. A.</i> Spanish Wool Dr.				
		Bags.				
July	2	To Cash, paid freight, duty, &c.	10	1	12	—
Aug.	1	To Sundries, & sales furnished			378	17 1
					390	17 1
<hr/>						
		Thomas Nicholson Dr.				
Aug.	12	To <i>Lewis Lestock</i> his Account wares, for <i>Richard Ruby's</i> Bill on you my favour	7	65	—	—
Octo.	8	To <i>Edward Hall, Cadiz</i> , my account, for my Bill on him	4	85	—	—
					150	—
<hr/>						
		Peter Lacherre, Rouen, <i>H. A.</i> Bur- gundy Dr.				
		Hhd.				
July	10	To Cash, paid freight, &c. of -	20	1	80	—
Sept.	12	To <i>Richard Ruby</i> , for discount allowed him	8	2	17 7	
	24	To Sundries, & sales furnished			385	2 5
					468	—
<hr/>						
		Loftus and Co. Paris, <i>T. A.</i> Dr.				
July	13	To Sundries, for yours on me to <i>Sam Lapham</i>			100	—
	22	To Claret, for <i>Anthony Armstrong</i> on <i>John Baire</i> , for 1800 livres at 12d. & sales furnished	2		190	—
Octo.	10	To Sundries, for yours on me to <i>W. Warren</i>			200	—
		To Balance, due you - - - -	11		28	15 5
					418	15 5

LEGER, No. II. (6)

133

1801	Contra	Cr.	£.	s.	d.
July 1	By stock, due to you of balance Leger A.	Livres at d. 250 12 1	12	10	—
	To profit and loss, lost by exchange	10	10	5	—
			13	—	5
1801	Contra	Cr.			
July 8	By Cash, received from <i>Joseph Williams</i> for	Bags. 2 1	77	—	—
13	By Loftus and Company their account sold Samuel Lapham	2 6	80	10	—
27	By Sundries, sold John Dempsey	3	114	16	3
28	By Linen, sold James Delap	3 2	119	—	—
		10	390	17	1
1801	Contra	Cr.			
July 5	By Linens, for 2000 yards amount	2 150	—	—	—
1801	Contra	Cr.			
Aug. 7	By Swift and Co. sold John Healy	Hds. 2 3	46	—	—
25	By Cash, sold Richard Pike	2 1	46	—	—
28	By Robert Runner, sold him	4 8	94	—	—
29	By Bills and Notes, sold Thomas Devereux	4 4	92	—	—
Sept. 12	By Richard Ruby, sold him	4 8	96	—	—
21	By Sundries, sold William Walker	4	94	—	—
		20	468	—	—
1801	Contra	Cr.			
July 3	By Cash, for yours on Digby and Company	1 200	—	—	—
Oct. 21	By Bills and Notes, for yours on Digby and Co. of London, 200l. Eng. exchange at 10 of cent. 220l. discount deducted is	4 218 15 5	—	—	—
			418	15	5

1801	Lewis Lestock, <i>H. A.</i> Wares Dr.					£.	s.	d.
			Tea		Sugar			
			Green	Bohea	sing.	doub.		
July	17	To Cash, paid freight, duty, &c. of 2 chests and 8 puncheons qt.	lb	lb	C.	C.		
			200	200	32	32	1	40
Sept	9	To Sundries, for sales furnished						384
								424
1801	Charles Carleton Dr.							
July	18	To <i>Lewis Lestock</i> , his account wares, for 1 chest green tea					7	60
Nov.	24	To sundries, in full						65
								125
1801	Voyage from Nantz to London, per the Ann and Mary Dr.							
July	25	To Voyage to Nantz, for amount invoice of 20 pipes brandy, consigned to <i>Lewis Lestock</i>					4	280
		To profit and loss, gained hereby					10	51 17 6
								331 17 6
1801	Arthur Ansley, Bilboa, <i>H. A.</i> Dr.							
Aug.	4	To Cash, repaid <i>Joseph Williams</i>					1	2 10
	6	To Sundries, for leather for the <i>Providence</i>						24 18
Dec.	9	To <i>Abel Archer</i> , Nantz, his account for balance hereof carried to the credit of that account					8	131 11 6 1/2
								375 19 6 1/2
1801	Christopher Kingston Dr.							
Aug.	7	To Sundries, in full						229 16 6

1801	Contra	Cr.	£.	s.	d.
		Tea Green Bohea sing. doub.			
		lb lb C. C.			
July 18	By Charles Carleton, sold him	200	7	60	
Aug. 12	By Sundries, sold Richard Ruby			115	
25	By Cash, sold R. Pike	200	1	50	
29	By William Warren, sold T. Devereaux, Wexford		3	80	
Sept. 7	By sugar, taken to my own account		9	119	
		200 200 32 32		424	

1801	Contra	Cr.	£.	s.	d.
Aug. 18	By Cash, received in full			60	
Nov. 23	By Edward Hall, Cadiz, his Account for leather, amount		8	65	
				125	

1801	Contra	Cr.	£.	s.	d.
Oct. 2	By Lewis Lestock of London, my account for Nt. proceeds 20 pipes brandy		5	331	17 6

1801	Contra	Cr.	£.	s.	d.
Aug. 1	By his acct. Sp. wool, for Nt. proceeds 10 bags		6	369	1 8
7	By Christopher Kingston, for discount allowed by said Kingston on goods bought for your account, and shipped in the Providence		1	6	17 10 $\frac{1}{4}$
				375	19 6 $\frac{1}{4}$

1801	Contra	Cr.	£.	s.	d.
Aug. 6	By Arthur Ansley, his account, for sundries		1	229	16 6

1801	Notes payable	Dr.	£.	s.	d.
Sept. 21	To <i>Peter Lacherre</i> , his account Burgundy for my Note received from <i>William Walker</i>	6	88	—	—
1801	Abel Archer, Nantz, <i>H. A.</i>	Dr.			
Nov. 2	To <i>Lewis Lestock</i> his ^{my acc^t} Account for Eben. Pike's Bill on him 100 <i>l.</i> Eng. at $10\frac{1}{4}$	8	110	5	—
	To balance due you	10	26	6	$6\frac{3}{4}$
			136	11	$6\frac{3}{4}$
1801	Robert Runner	Dr.			
Aug. 28	To Burgundy Acct. <i>Peter Lacherre</i> for 4 hhds.	6	94	—	—
1801	Edward Hall, Cadiz, <i>H. A.</i>	Dr.			
Nov. 10	To his account of fruit, bartered for beef	9	21	—	—
13	To Sugar, bartered for do.	9	22	15	—
23	To Sundries, for leather $\frac{1}{2}$ the <i>Providence</i>		71	6	$1\frac{1}{2}$
Dec. 18	To Sundries, abated for damaged fruit		2	16	—
31	To Balance, due you	11	133	6	$11\frac{1}{4}$
			251	4	$1\frac{1}{4}$
1801	Lewis Lestock of London, <i>H. A.</i>	Dr.			
Aug. 21	To Notes payable, $\frac{1}{2}$ my Note to <i>Wm. Walker</i> for 50 pieces linen	8	88	—	—
Sept. 2	To Sundries, for amount invoice of linen, $\frac{1}{2}$ the <i>Whale of Cork</i>		344	11	$10\frac{1}{2}$
18	To Cash, for an abatement to <i>Richard Ruby</i> , on tea sold him on your account	1	16	8	—
29	To Sundries, for <i>Wm. Warren's</i> Bill on <i>Digby</i> and Co. 32 <i>l.</i> exchange at $10\frac{3}{8}$ $\frac{1}{2}$ cent.		248	6	$10\frac{1}{2}$
Oct. 23	To Sundries, for your bill on <i>Richard Ruby</i> protested for non-payment		100	15	—
Dec. 29	To said <i>Lestock</i> my account for balance thereof brought to your Debit in this account 26 <i>l.</i> 10 <i>s.</i> exchange at $10\frac{1}{4}$ $\frac{1}{2}$ Cent.	5	29	5	$7\frac{3}{4}$
	To Profit and Loss, for interest on this account, $\frac{1}{2}$ abstract	2	2	12	—
			814	7	2
1801	Richard Ruby	Dr.			
Sept. 12	To <i>Peter Lacherre</i> his account Burgundy 4 hhds.	6	96	—	—

1801	Contra	Cr.	£.	s.	d.
Aug. 21	By <i>Lewis Lestock</i> , London, his Account, passed <i>William Walker</i> , my Note for	-	8	88	-
1801	Contra	Cr.			
Dec. 9	By Sundries, for balance due by me to <i>Arthur Ansley, Bilboa</i> , brought to your Credit herein, pursuant to his letter of 19th ult.	-	136	11	6 $\frac{3}{4}$
1801	Contra	Cr.			
Oct. 10	By <i>Peter Lacherre</i> , his Account for the loss of his debt	-	4	94	-
1801	Contra	Cr.			
Dec. 7	By his Acct. Fruit for Neat proceeds of 70 chests oranges and 30 do. lemons	-	9	101	4 $\frac{1}{4}$
12	By Cash, received from <i>Adam Bray</i> , master of the <i>Fortune</i>	-	1	150	-
			251	4	1 $\frac{1}{4}$
1801	Contra	Cr.			
Sept. 5	By <i>Peter Lacherre</i> , his Account, for his Draft on you 200 <i>l.</i> exchange at 10 $\frac{1}{2}$ p Cent.	-	4	221	-
9	By said <i>Lestock</i> , his Account wares, for Neat proceeds of sundries p the <i>Whale</i> of <i>Cork</i>	-	5	368	8
	By Balance due to me	-	11	224	19 $\frac{2}{4}$
			814	7	2 $\frac{1}{4}$
1801	Contra	Cr.			
Sept. 12	By Sundries, received in full	-	96	-	-

1801

Sugar

Dr.

£. s. d.

		Barba- does.	Refined single	doub.			
		Hhd.	C.	C.			
Sept.	7 To Wares, <i>Lewis Lestock's</i>						
	for		14	14	7	119	—
Oct.	6 To Bottomry, for	20			5	230	—
	To Balance, for sales of	29½	2	4 11		77	16
		49½	16	18		426	16

1801

Eben. Pike, Cork, *H. A.*

Dr.

Sept.	16 To Cash, for your's on me to <i>John Dawson</i>	3	50	—	—
Oct.	14 To <i>Swift and Co.</i> for do. to <i>Thomas Bell</i>	1	100	—	—
Nov.	8 To Sundries, for do. to <i>Thomas Williams</i>		85	—	—
	To Profit and Loss, for interest on this Account	10	17	10	
	To do. for brokerage thereon & abstract		1	3	6
			237	1	4

1801

James Pearson, Barbs. *H. A.* Rum Dr.

		Gallons.			
Oct.	5 To Cash, paid freight, duty, &c. of	2200	1	220	—
	17 To Balance for sales of	218	11	43	12
		2418		263	12

1801

Edward Hall, Cadiz, *H. A.* Fruit Dr.

		Chests			
		Oran.	Lem.		
Nov.	5 To Cash, paid freight, duty, &c. of	70	30	1	36
Dec.	7 To Sundries, & sales furnished				107 16
					143 16

1801

Benjamin Bewley

Dr.

Dec	1 To Sundries			63	2
-----	---------------	--	--	----	---

1801	Contra	Cr.	£.	s.	d.
		Barba- Refined does sin. doub.			
		<i>Mc.</i> <i>C.</i> <i>C.</i>			
Oct. 17	By Sundries, sold <i>Richard Pike</i>	9 1/2 4	38	5	—
Nov. 13	By <i>Edward Hall</i> , his Account, bartered with <i>C. Kingston</i> ,	9 1/2 2	8	22	15
Dec. 1	By <i>Benjamin Bewley</i> , sold him	10 1/2	9	16	16
	By Balance, for cost	20 14 14 11	349	—	—
		49 1/2 16 18	426	16	—

1801	Contra	Cr.	£.	s.	d.
Oct. 17	By Cash, for your's on <i>Thomas Preston</i>	-	1	123	—
Nov. 28	By <i>Swift and Co.</i> for <i>James Comerford</i> , on said <i>Swift and Company</i>	- - -	3	100	—
	By Balance due to me	- - -	11	14	1 4
			237	1	4

1801	Contra	Cr.	£.	s.	d.
		Gallons.			
Oct. 26	By Sundries, sold <i>Thomas Bell</i>	- 110	22	—	—
Dec. 1	By do. sold <i>Benjamin Bewley</i>	- 108	21	12	—
	By Balance for charges on	- - 2200 11	220	—	—
		2418	263	12	—

1801	Contra	Cr.	£.	s.	d.
		Chests Oran. Lem.			
Nov. 10	By <i>Edward Hall</i> , his Account bartered with <i>Charlss Carleton</i>	10 5 8	21	—	—
16	By Snndries, sold <i>Richard Ruby</i>	5 2	9	16	—
Dec. 1	By do. sold <i>Benjamin Bewley</i>	3 2	5	14	—
	By Sundries, sold them <i>on time</i>	52 22 10	107	6	—
		70 30	143	16	—

1801	Contra	Cr.	£.	s.	d.
Dec. 1	By Balance due me	- - -	11	63	2

140

(10) LÉGER, No. II.

1801

Account of owing Persons

Dr.

£. s. d.

Dec. 4 To *Edward Hall, Cadiz*, his Account fruit, sold
the following:

9

		Chests		
		Orang.	Lem.	
<i>A. B.</i> at 29s. $\frac{1}{2}$ chest	-	15	7	31 18
<i>C. D.</i> at do.	-	16	8	34 16
<i>E. F.</i> at do.	-	12	5	24 13
<i>G. H.</i> at do.	-	9	2	15 19
		52	22	107 6

1801

John Johnstcn

Dr.

Dec. 17 To Cash, in full

1

2

1801

Profit and Loss

Dr.

Dec. 29 To *Lewis Lestock*, my account for interest thereon

To do. lost by exchange

To Cash, laid out for house expenses these 6
months past

To Ship *Bonadventure*, lost thereby

To *Abel Archer*, my Account, lost by Exchange

To Stock, for neat gain

5

1 9 2

2 15 5 $\frac{1}{4}$

1

120

5

50

6

10 5

1

199 11 5

374 6 5 $\frac{1}{4}$

LEGER, No. II.

(10)

141

1801	Contra	Cr.	£.	s.	d.
Dec. 14	By Cash, received from <i>A. B.</i> and <i>C. D.</i>	1	66	14	—
18	By Sundries, from <i>E. F.</i> and <i>G. H.</i>		40	12	—
			107	6	—
<hr/>					
1801	Contra	Cr.			
Dec. 7	By <i>Edward Hall</i> , his Account fruit, for cellarage	9	2	—	—
<hr/>					
1801	Contra	Cr.			
Nov. 24	By <i>Charles Carleton</i> , for discount	6	19	6	—
	By <i>Claret</i> , gained thereby	2	82	—	—
	By <i>Hops</i> , gained thereby	2	31	11	1½
	By <i>Commission</i> , gained thereby	2	61	5	5¼
	By <i>Loftus</i> and <i>Co.</i> my Account, gained by <i>Ex^a</i>	3	4	4	4
	By <i>Edward Hall</i> , my Account, gained by do.	4	2	3	9
	By <i>Voy. to Nantz</i> , & the <i>Do'phin</i> , gained thereby	4	49	—	—
	By <i>Bills</i> and <i>Notes</i> , gained thereby	4	4	4	10
	By <i>Bonds</i> , gained thereby	4	15	—	—
	By <i>Bottomry</i> , gained thereby	4	22	6	8
	By <i>Ship Providence</i> , gained thereby	4	45	—	—
	By <i>Voyage to London</i> , & <i>Ann</i> and <i>Mary</i> , gained thereby	7	51	17	6
	By <i>Lewis Lestock</i> , his Account, for interest on that account	8	2	12	—
	By <i>Eben. Pike</i> , for do.	9	2	4	—
			374	6	5¼

1801

Balance	Dr.	£.	s.	d.
To Cash remaining in my hands	1	875	12	0½
To Claret, remaining unsold 4 tuns 2 hhds.	2	135	—	—
To Wares from <i>Leghorn</i> , for costs of 50 chests of wine, 50 do. oil,	2	205	—	—
To <i>Swift</i> and Company, for balance due to me	3	336	10	—
To <i>Peter Lacherre</i> , his Account for balance due to me	3	188	15	7
To Bills and Notes, for <i>John Clark's</i> Note to <i>Richard Ruby</i>	4	29	14	7
— <i>Charles Carleton</i> , to <i>Benjamin Bewley</i>	—	49	10	—
To Bonds, for <i>Henry Harding's</i> Bond	5	500	—	—
To Ship <i>Providence</i> , for my half of said ship	5	275	—	—
To Ship <i>Bonadventure</i> , for my ¾ of said ship	5	300	—	—
To <i>Lewis Lestock</i> , his account for balance due me	8	224	19	2
To Sugar, for cost of sundries	9	349	—	—
To <i>Eben. Pike</i> , for balance due to me	9	14	1	4
To <i>James Pearson</i> his account rum, for the Dr. side	9	220	—	—
To <i>Benjamin Bewley</i> , for balance due to me	9	63	2	—
		3766	4	8½

1801

Contra

Cr.

£. s. d.

By Wares from *Leghorn*, for sales of 24 chests
of wine and 17 do. oil - - -

2 110 9 —

By *Loftus* and Company their Account, for ba-
lance due to them - - -

6 28 15 5

By *Abel Archer* his Account for balance due to
him - - - - -

8 26 6 6½

By *Edward Hall, Cadiz*, his Account for balance
due to him - - - - -

8 133 6 11½

By Sugar, for Sales of 29½ cwt. Barbadoes,
2 cwt. single, and 4 cwt. double refined

9 77 16 —

By *James Pearson* his Account rum, for sales of
218 gallons - - - - -

9 43 12 —

420 5 11½

By Stock for my neat capital - - -

3345 18 9

3766 4 8½

E N D

OF THE

SECOND SET.

WASTE-BOOK.

No. III.

DUBLIN, 1st January, 1802.

INVENTORY of the Effects and Debts active and passive of me <i>A. B.</i> taken this Day, viz.		£.	s.	d.
	<i>l. s. d.</i>			
I Have in ready money, as \pounds balance	875	12	0 $\frac{1}{2}$	
Leger B.				
Received this day from my father as a gift	2000	0	0	
4 Tun 2 hhds. Claret, amount	135	0	0	
50 chests wine, 50 do. oil, on the Dr. side	205	0	0	
of Wares from Leghorn				
10 Ton Barbadoes sugar, 14 C. single refined, 14 C. double do. on the Dr side of sugar	349	0	0	
Charles Carleton's Note for 50 <i>l.</i> payable 1st. Feb. discounted at 6 \pounds cent.	49	10	0	
John Clarke's do. for 30 <i>l.</i> payable 10th inst. discounted at do.	29	14	7	
Henry Harding's bond to me 25th Sept.	500	0	0	
Ship Bonadventure, for my $\frac{3}{4}$	300	0	0	
Ship Providence, for my $\frac{1}{2}$	275	0	0	
Swift and Co. for balance due to me	336	10	0	
Lewis Lestock his Acct. for balance due to me	224	19	2 $\frac{1}{4}$	
Peter Lacherre, Rouen, his Account for balance due at me	188	15	7	
Eben. Pike, Cork, for balance due to me	14	1	4	
James Pearson, Barbadoes, his Account run for the Dr. side of do. Acct. 2200 gallons	220	0	0	
Benjamin Bewley, for balance due to me	63	2	0	
	5766	4	8 $\frac{1}{2}$	

DUBLIN, 1st January, 1802.

£. s. d.

I owe, as follows,

l. s. d.

✓ To <i>Abel Archer, Nantz</i> , his Account for balance due to him d^{d} <i>Leger B</i>	}	26	6	$6\frac{3}{4}$
✓ To <i>Loflus and Co. Paris</i> , their Account for balance due to them				
✓ To <i>Edward Hall, Cadiz</i> , his Account for balance due to him	}	133	6	$11\frac{3}{4}$
✓ To Wares from <i>Leghorn</i> , for the total of the sales of the Cr. side, which is 24 chests of <i>Florence</i> wine, 17 do oil.				
✓ To Sugars for the total of the sales of the Cr. side, which is $29\frac{1}{2}$ Cwt. <i>Barbadoes</i> , 2 Cwt. single refined, and 4 Cwt. double do.	}	77	16	0
✓ To <i>James Pearson</i> , his Account rum, for the total of the Cr. side, which is 218 gallons				

43 12 0

420 5 11 $\frac{1}{2}$

2nd.

✓ Having agreed with *Benjamin Bewley*, to trade together
 $\frac{1}{3}$ for his account, and $\frac{2}{3}$ for mine, the affairs to be under
his management and care; he has bought for our account,
a cargo of oranges, lemons and olives, just arrived from
Cadiz, the whole cost and charges of which, d^{d} his ac-
count, is 114*l.* of which my $\frac{2}{3}$ is

76

4th.

✓ In pursuance of a mutual agreement between *Loflus*
and Company of *Paris* and me, to carry on an account of
exchange in Company, with equal gain and loss; I have
remitted to said Company *William Warren's* Bill of 2500
liv. Tournois, on *Peter Lamotte*, payable at 3 days sight,
to their order, value paid to said *Warren*, at 12*d.* d^{d} livre

125

WASTE-BOOK, No. III. (3)

147

DUBLIN, 5th January, 1802.

£. s. d.

Delivered to *Benjamin Bewley*, to sell $\frac{1}{3}$ for his Account and $\frac{2}{3}$ for mine, the remainder of wares from *Leghorn*, viz.

	l.	s.	d.
26 Chests Florence wine at 38s. £	-	49	8 0
33 Do. Florence oil at 48s.	-	79	4 0

128 12

7th.

Thomas Preston and I enter into Partnership, our concerns to be equal, and the affairs to be managed by me:
2 We have put in as follows, viz.

I take to the Account of do. and me the remainder of my Claret, viz. 4 tuns 2 hhds. at 32l. £ tun. -

144

	l.	s.	d.
Said <i>Preston</i> put in as much at the same rate	144	0	0

10th.

Received from *Benjamin Bewley*, invoice of 65 tubs butter, shipped by him on the *William and Mary*, *Thomas Tobin*, master, for *Rouen*, $\frac{1}{3}$ on his Account and $\frac{2}{3}$ on mine, amounting to 105l. my $\frac{2}{3}$ thereof is 70l.

For which delivered said *Bewley*.

	l.	s.	d.
<i>John Clarke's</i> Note, my favour due this day	30	0	0
My Receipt to him in full for balance	29	19	4
due to me on his account			
Cash, paid the remainder	-	10	0 8

70

11th

Paid *Anthony Arthur* for my $\frac{1}{4}$ of 10,000l. being the Stock in Company with said *Arthur*, *Ben. Butler*, *Constantine Cooper* and me, each $\frac{1}{4}$ as £ articles of partnership

2500

DUBLIN, 12th January, 1802.

£. s. d.

Thomas Preston has put in Company with me, as follows,
viz.

I have put in my sugar which remained, viz.

	l.	s.	d.
17 Hhds. Barbadoes sugar Nt. 170½ C. } at 24s. 4p	204	12	0
12 C. single refined loaf do. at 3l. 12s. } 4p	43	4	0
10 C. double refined do. at 5l. 5s.	52	10	0

306 6 0

Said *Preston* puts in 5 puncheons double
refined sugar Nt. 40 C. at 5l. 3s. 4p } 210 0 0

510 6 0

Of which each Partner's share being 255 3 0

Said *Preston* makes up his share in } 45 3 0
ready money -

makes 300 6 -

14th.

Thomas Preston delivers me, to sell for his account and
mine, each ½ 12 bags, hops Nt. 42 C. at 5l. 4p C, which
amounts to 210l. of which my ½ is - -

105 -

17th.

Received from *Richard Pike*, for 1 tun claret, sold him,
account *Thomas Preston* and me, at - -

40 -

18th.

Accepted to make good in account to *Swift* and Com-
pany, the Draft of *Benjamin Bewley*, their favour, for my
2 of 240l, cost and charges 200 pieces linen cloth,
bought and shipped by said *Bewley* for *London*, for his
account and mine - -

160 -

WASTE-BOOK, No. III. (5) 149

DUBLIN, 23rd January, 1802.

Shipped in the *Ann and Mary*, *Ambrose Sutton* master, for *Rochele*, to the address of *James White*, for Account of *Thomas Preston* and me, each $\frac{1}{2}$

	l.	s.	d.
10 Hhds. tallow Nt. 5 ton, bought from <i>William Ford</i> for ready money, at 28l. ⌔ ton	140	00	00
Paid duty and other charges here	8	00	00
My Commission at $2\frac{1}{2}$ ⌔ Cent. is	3	14	00

£. s. d.

151 14 —

	l.	s.	d.
<i>Thomas Preston's</i> $\frac{1}{2}$ is	75	17	00
My $\frac{1}{2}$ is	75	17	00

151 14 00

26th.

Sold to *Richard Ruby*, at 3 months, for account Company 2, viz.

	l.	s.	d.
1 Hhd. Barbadoes sugar Nt. 2 C. 3 qrs. at 28s. ⌔	13	13	00
1 Puncheon double refined sugar Nt. 3 C. at 6l. ⌔ C.	48	00	00
4 C. single refined do. at 4l. ⌔	16	00	00

77 13 —

27th

Received from *Augustine Clark*, for *John Morreau* of *Paris's* Bill on him 6th instant, at usance remitted me by *Lofus* and Company on our account of exchange in Company, 3140 livres Tournois, Exchange at $12\frac{1}{2}$ ⌔

200 —

28th.

Received from sundries this month ⌔ Cash book

285 3 —

Paid sundries this month ⌔ Cash book

2783 — 8

1st February.

Received from *Ben. Bewley*, for my $\frac{2}{3}$ Nt. proceeds of oranges, lemons and olives. in Company with said *Bewley*, amounting ⌔ sales to 126l. my $\frac{1}{3}$ thereof

84 —

DUBLIN, 6th February, 1802.

£. s. d.

— Taken to the account Company 2, the remainder *James Pearson's* rum, viz.

18 Puncheons containing 1982 gallons, at 3s. 6d.
 ₤ gallon - - - - -

346 17 —

Thomas Preston's half is - - - - - l. s. d.
 My half - - - - - 173 8 6
 173 8 6

 346 17 00

— Closed *James Pearson's* account rum, and sent him an account sales, viz.

Total of sales being - - - - - l. s. d.
 Charges (already posted) are - - - - - 390 9 00
 220 00 00

 170 9 00

My commission on the total sales at $2\frac{1}{2}$ } l. s. d.
 ₤ Cent. - - - - - } 9 15 2
 After charges (not posted till now) 2 13 10

Neat proceeds is - - - - - 12 9 00
 158 00 00

170 9 —

In return for the neat proceeds, I have shipped in the *Fortune of Bristol*, *Adam Bray* master, for Barbadoes, to the address and risk of said *Pearson*, 170 barrels beef (just bought)

Paid for them and charges - - - - - l. s. d.
 My commission at $2\frac{1}{2}$ ₤ Cent. is - - - - - 154 3 00
 3 17 00

 158 00 00

DUBLIN, 7th February, 1802.

£. s. d.

Shipped in the *Ann and Mary*, *Ambrose Sutton* master,
for *Nantz*, to the address of *Abel Archer* there, to sell for
Account Co. 2.

	l.	s.	d.
100 Tubs butter, put in by <i>Thomas Preston</i>	130	00	00
2000 ^{lb} Tanned leather just bought of <i>Charles Carleton</i> , for his Note of	50	00	00
Paid duty and other charges at shipping	5	00	00

185

	l.	s.	d.
<i>Thomas Preston's</i> half is	92	10	00
My half is	92	10	00

185 00 00

7th.

Sold *David Denham*, for Account Co. 2. viz.

2 Bags Hops Nt. 7C. at 6l. 4^p
For which received his Draft on *Thomas Preston*, who
has accepted it, to make good in account

42

9th.

Ben Bewley has furnished me with an Acct. sales of our
Florence wine and oil, the Nt. proceeds amounting to £. 121
for my $\frac{2}{3}$ whereof he has given me credit in account being

94

11th.

Shipped on board the *Hopeful* Galley, *George Quarrel*
master, for *Cadiz*, the following, addressed *Edward Hall*
for account Co. 2. viz.

	l.	s.	d.
210 C. Hides bought for ready money	182	4	6
Paid duty and fees, &c.	17	15	6
My commission at 2 $\frac{1}{2}$ ^p Cent.	5	00	00

205

	l.	s.	d.
Received from <i>Thomas Preston</i> , for his half	102	10	00
My half	102	10	00
	205	00	00

DUBLIN, 14th February, 1802.

£. s. d.

Received of the *Mermaid*, *Richard Rich* master, from *London*, 2 chests Green tea and 3 do. Bohea, each weighing Nt. 200½ consigned to me by *Lewis Lestock*, to sell for his account, *Abel Archer* of *Nantz*, and mine, each $\frac{1}{3}$, in pursuance of an agreement made to trade in Partnership, and each on account for the rest, as occasion shall require.

The cost and charges amounting of invoice to £.252 Eng. my $\frac{1}{3}$ is £.84 Exc. at 10 of Cent. -

92 8 —

15th.

Paid duty, freight, &c. on the aforesaid tea -

60 —

18th.

Sold *Mathew Morden*, for Account Co. 2, viz.

	l.	s.	d.
2 Tun Claret £.40 of tun	80	00	00
3 Bags Hops Nt. 10½ C. at £.6 of C.	63	00	00
1 Hhd. Barbadoes sugar Nt. 10C. 1qr. } at 28s. of	14	7	00
1 Puncheon double refined do. Nt. 8C. } at £.6 of	48	00	00

205 7 —

Received in payment

Said <i>Morden's</i> Bill on <i>Thomas Preston</i> , half of which he has accepted in account	102	13	6
Cash, for the remainder	102	13	6

205 7 0

DUBLIN, 21st February, 1802.

£. s. d.

Bought of *Edward Harvey* for Account Co. 2, viz.

	l.	s.	d.
200 Barrels beef, at 17s. 6d. $\frac{1}{2}$ p	175	0	0
In payment I have given him in ready money	73	8	8
My Bill on <i>Eben. Pike of Cork</i> , for	14	1	4
Do. <i>T. Preston</i> , for his half	87	10	0
	175	0	0

Shipped said beef in the *Rover*, *Thomas Trusty* master, for *Rouen*, to the address of *Peter Lacherre* there, to sell for account said Company

	l.	s.	d.
The first cost of the beef is	175	0	0
Paid duty and other charges	12	0	0
My Commission at $2\frac{1}{2}$ $\frac{1}{2}$ p Cent.	4	13	6

191 13 6

	l.	s.	d.
Said <i>Preston's</i> half is	95	16	9
My half is	95	16	9
	191	13	6

25th.

Remitted *Loftus* and Company of *Paris*, on our account of Exchange in Company, *John Connor's* draft on *Peter Lamotte* to said *Loftus* and Company, for 2000 livres Tournois, Exa. at 12 $\frac{1}{4}$ d. $\frac{1}{2}$ p livre

l. 102 1 8

For which delivered said *Connor*

	l.	s.	d.
1 Chest Green tea, Account Co. 4, } Nt. 200 $\frac{1}{2}$ at 7s. $\frac{1}{2}$ p $\frac{1}{2}$ } Cash, paid him for balance	70	0	0
	32	1	8

102 1 8

DUBLIN, 27th February, 1802.

£. s. d.

Sold *Anthony Armstrong*, for Account Co. 2, viz.

	l.	s.	d.
2 Tun Claret at 41 <i>l.</i> ₤ tun -	82	0	0
4 Bags hops Nt. 14 <i>C.</i> at 6 <i>l.</i> ₤ -	84	0	0
2 Puncheons rum containing 222 gal- lons at 4 <i>s.</i> ₤ -	44	8	0
1 Puncheon single refined sugar - Nt. 8 <i>C.</i> at 4 <i>l.</i> 4 <i>s.</i> ₤ -	33	12	0
2 Hhds. Barbadoes do. Nt. 20 <i>C.</i> at at 28 <i>s.</i> ₤ C. -	28	0	0
	272	0	0

In payment he has delivered me 170 score of linen cloth at 32*s.* ₤ score— which linen I have shipped on board the *Mermaid*, *Richard Rich* master, for *London*, to the address of *Lewis Lestock* there, to sell for account Co. 4.

	l.	s.	d.
The first cost of the linen cloth is	272	0	0
Paid charges till on board -	4	8	9½
My commission at 2½ ₤ Cent -	6	18	2½

283

7

	l.	s.	d.
<i>Lewis Lestock's</i> $\frac{1}{3}$ is -	94	9	0
<i>Abel Archer's</i> $\frac{1}{3}$ is -	94	9	0
My $\frac{1}{3}$ is -	94	9	0
	283	7	0

28th.

Received from *Ben. Bewley* sales of 65 tubs Butter shipped by him the 10th ult. on board the *William* and *Mary*, captain *Tobin*, for *Rouen*, neat proceeds amounting to 2280 livres, at 12*d.* ₤ livre 114*l.* my $\frac{2}{3}$ thereof

76

Received from sundries this month ₤ Cash-book

186 13 6

Paid sundries this month ₤ Cash-book

441 5 11½

DUBLIN, 2nd March, 1802.

£ s. d.

Received from *Swift and Company, Lewis Lestock* of *London's* Draft on me their favour 25th ulto. at sight, value in Account with them 155*l.* 2*s.* being said *Lestock's* reimburse for the following :

	l.	s.	d.
<i>Loftus</i> and Co. of <i>Paris</i> , on him for our account of Exchange, in Co. favour <i>Adair</i> and <i>Jackson</i> , at sight, for 1000 Δ at 33 <i>d.</i> $\text{\textcircled{P}}$ crown 137 <i>l.</i>	151	5	0
10 <i>s.</i> Eng. Exchange at 10 $\text{\textcircled{P}}$ Cent.			

Cost of 205 <i>l.</i> insured $\text{\textcircled{P}}$ the Royal Exchange Assurance Company, on goods $\text{\textcircled{P}}$ the <i>Hopeful</i> Galley for <i>Cadiz</i> , account Company 2, being 3 <i>l.</i>	3	17	0
10 <i>s.</i> Eng. exchange at do.			

155 2

4th

Received from *William Ford*, for my Bill on *Loftus* and Company, for our account of exchange in Co. to said *Ford* at usance 3552 livres Tournois Exchange at 12½*d.* $\text{\textcircled{P}}$ livre

185

5th.

Received from *Ben. Bewley* sales of our 200 pieces linen cloth, shipped by do. 19th *Jan.* last, for *London*, and an invoice of spice, received by him, in return of Nt. proceeds; the amount being 270*l.* *Irish*, of which my $\frac{2}{3}$ is

180

7th.

Received from *William Warren*, for *James White* of *Rockelle's* Bill on him at sight, being for Nt. proceeds of 10 hhds. tallow, $\text{\textcircled{P}}$ the *Ann* and *Mary*, account Co. 2, amounting $\text{\textcircled{P}}$ sales to 170*l.* viz.

	l.	s.	d.
Paid <i>Thomas Preston</i> his half	85	0	0
My half	85	0	0

170

DUBLIN, 10th March, 1802.

£. s. d.

Bought of *Willam Ford*, for my own account, 6 hhds. tallow Nt. 3 ton, at 28*l.* \pounds

84

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Paid him in part	14	0	0
1 Chest Bohea tea, delivered him Nt. 200 <i>lb</i> belonging to Company 4, at 7 \pounds	70	0	0
	84	0	0

12th.

Received from *Ben. Bewley*, in full for my $\frac{2}{3}$ Nt. proceeds of such goods on our account, as he has already furnished the sales of

170

15th.

Received from *Edward Hall* of *Cadiz*, invoice of wares shipped by him on board the *St. Jago*, of said place, *Diego Perez* master, for *London*, and consigned to *Lewis Lestock* there, (according to my orders) to sell for account Co. 2, the cost and charges amounting to 1000 dollars at 4*s.* \pounds dollar

200

	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>Thomas Preston's</i> half is	100	0	0
My half is	100	0	0
	200	0	0

18th.

Sold *Ben. Bewley*, at 3 months, for account Company 2, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
2 Hhds. Claret at 11 <i>l.</i> \pounds	22	0	0
1 Bag hops Nt. 3½ C. at 6 <i>l.</i> \pounds	21	0	0
1 Puncheon rum containing 110 gal. lons, 4 <i>s.</i> \pounds	22	0	0

65

20th.

Received from *Abel Archer* of *Nantz*, sales of 100 tubs butter and 200*lb* tanned leather, \pounds the *Ann* and *Mary*, Account Co. 2, Nt. proceeds amounting to 4000 livres, at 12*d.* \pounds livre

200

	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>Thomas Preston's</i> half	100	0	0
My half	100	0	0
	200	0	0

DUBLIN, 23rd March, 1802.

£. s. d.

Remitted *Loftus* and Company of *Paris*, on our account of exchange in Company, *Swift* and Company's Bill on said *Loftus* and Co. my favour, at usa. for 4000 livres Tournois, value in account with said *Swift* and Company at 12½d. 40^l livre - - - -

204 3 4

26th.

Received from *Henry Harding*, in full for principal and half year's interest on his bond, which I have delivered up

515 -

28th

Received from *Abel Archer* of *Nantz*, invoice of 20 pipes of brandy, shipped by him on board the *Ann* and *Mary*, captain *Ambrose Sutton*, for *London*, to the address of *Lewis Lestock*, for account and risk of Co. 4, amounting to 5760 livres Tournois, my $\frac{1}{3}$ thereof 1920 livres, Exchange 12½d. 40^l livre - - - -

98 -

30th

Shipped on board the *Bonadventure*, *Joseph Miller* master, for *Nantz*, to the address of *Abel Archer*, of said place, to sell for Account Co. 4, viz.

l. s. d.

8 Hhds. tallow Nt. 4 ton bought this day from *W Ford* for ready money, at 27l. 10s. 40^l } 110 0 0

6 Hhds. do. Nt. 3 ton bought 10 cart. for my account } 84 0 0

Paid duty, and other charges at shipping } 12 0 0

My Commission at 2½ 40^l Cent. is - 5 3 0

211 3 -

l. s. d.

Said *Archer's* $\frac{1}{3}$ is - - - 70 7 8

Lewis Lestock's $\frac{2}{3}$ is - - - 70 7 8

My $\frac{1}{3}$ is - - - 70 7 8

211 3 0

31st.

Received from Sundries this month 40^l Cash-book -

1040 -

Paid Sundries this month, 40^l Cash-book -

221 -

DUBLIN, 2nd April, 1802.

			£.	s.	d.
Sold <i>John Johnson</i> , Acct. Co. 4.					
		<i>l. s. d.</i>			
1 Chest Green tea, Nt. 200 ^l at 7s. $\frac{1}{2}$		70 0 0			
1 do. Bohea, Nt. 200 ^l at 7s. 3d. $\frac{1}{2}$	-	72 10 0			
			142	10	
For which received from said <i>Johnson</i>					
		<i>l. s. d.</i>			
His Note payable 1st <i>May</i>	-	50 0 0			
Do. - 1st <i>June</i>	-	50 0 0			
Do. - 1st <i>July</i>	-	42 10 0			
			142	10	0
4th.					
Received from <i>Abel Archer</i> of <i>Nantz</i> , invoice of 30 bales paper, and 10 tun Anjou White wine, shipped by him on the <i>Catharine</i> of <i>Dublin</i> , captain <i>William Butler</i> , for Account Co. 2, amounting to 4000 livres Tournois, at 12d. $\frac{1}{2}$ livre			200		
		<i>l. s. d.</i>			
<i>Thomas Preston's</i> half	-	100 0 0			
My half	-	100 0 0			
			200	0	0
Paid duty and freight, &c. on 30 bales paper, and 10 tun Anjou White wine, received $\frac{1}{2}$ the <i>Catherine</i> from <i>Nantz</i> , Acct. Co. 2.			200		
7th.					
Received from <i>Peter Lacherre</i> of <i>Rouen</i> , sales of 200 barrels beef, $\frac{1}{2}$ the <i>Rover</i> Galley, captain <i>Trusty</i> , Acct. Co. 2. Nt. proceeds amounting to 4400 livres Tournois, Exchange at 12d. $\frac{1}{2}$			220		
		<i>l. s. d.</i>			
<i>Thomas Preston's</i> half is	-	110 0 0			
My half is	-	110 0 0			
			220	0	0
Received from <i>Peter Lacherre</i> of <i>Rouen</i> , invoice of 20 bhd. Burgundy wine, shipped by him on the <i>Rover</i> Galley, captain <i>Trusty</i> , Account Co. 2, amounting to 5000 livres Tournois, Exchange at 12d. $\frac{1}{2}$ livre			250		
		<i>l. s. d.</i>			
<i>Thomas Preston's</i> half is	-	125 0 0			
My half	-	125 0 0			
			250	0	0
Paid duty and freight on the above wine			85		

WASTE-BOOK, No. III. (15)

159

DUBLIN, 10th April, 1802.

£. s. d.

Received from *Ben. Bewley*, sales of our spice, received the 15th ult. from *London*, the neat proceeds amounting to 300*l.* of which my $\frac{2}{3}$ is

200

	l.	s.	d.
Received in part	100	0	0
The remainder payable on demand	100	0	0
	200	0	0

13th.

Sold *Christopher Kingston*, for account Co. 4 *viz.*

1 Chest Bohea tea, Nt. 200*lb.* at 7*s.* 6*d.* 40^{p} *lb.*

75

	l.	s.	d.
Received in payment said <i>Kingston's</i> draft on <i>Digby</i> and Co. payable 1st May for	70	0	0
Cash for balance	5	0	0
	75	0	0

14th.

Closed the account tea, in Co. 4, and sent each partner an account sales, *viz.*

The total of the sales being

	l.	s.	d.
The total of the sales being	337	10	0
The charges (already posted) are	60	0	0
My Commission, at $2\frac{1}{2}\%$	8	18	9
Cent. is	0	11	3
After charges (not posted till now)	69	10	0

The neat proceeds is

	l.	s.	d.
Commission and charges (not posted)	9	10	0
<i>Lewis Lestock</i> , <i>London</i> , his $\frac{1}{3}$ Nt. proceeds)	96	0	0
<i>Abel Archer</i> , <i>Nantz</i> , his $\frac{1}{3}$	96	0	0

My $\frac{1}{3}$ is 96 0 0
My $\frac{1}{3}$ of the first cost is 92 8 0

My $\frac{1}{3}$ of neat gain 3 12 0

205

DUBLIN, 16th April, 1802.

£. s. d.

Delivered *Swift and Co.* my Draft on *Benjamin Bewley*, at sight their favour, being for balance due to me for Net proceeds of spice on our Account, value in account with said *Swift and Co.*

100

19th.

Received from *Lewis Lestock* of *London*, sales of 170 score linen, of the *Mermaid*, captain *Rich*, Account Co. 4, neat proceeds amounting to 291*l.* *English*, my $\frac{1}{3}$ 97*l.* Exchange at 10 $\frac{5}{8}$ Cent. - 6*l.* 107 6 1 $\frac{1}{2}$

Also sales of 20 pipes brandy consigned to him by *Abel Archer* of *Nantz*, of the *Ann and Mary*, Account said Co. neat proceeds amounting to 303*l.* *Eng.* my $\frac{1}{3}$ 101*l.* Exchange at do. - - - 111 14 7 $\frac{1}{2}$

210

9

22nd.

Received of the *Hopeful* Galley, *George Quarrel* master, from *Edward Hall*, *Cadiz*, sales of 210*C.* hides shipped 11th Feb. in said ship to said *Hall*; for Account Co. 2, the neat proceeds amounting to 1150 Pieces $\frac{2}{3}$ at 4*s.* of Dollar - - - - - 230

230

Thomas Preston's half is - - -

l. *s.* *d.*
115 0 0

My half is - - -

115 0 0

230 0 0

Also, in part return 40 pipes *Bencarlo Red* wine shipped on board said vessel, at 23 $\frac{1}{2}$ pos. $\frac{2}{3}$ of pipe is 940 pos. $\frac{2}{3}$ which at do. Exchange is - - - 188

188

Thomas Preston's half is - - -

l. *s.* *d.*
94 0 0

My half is - - -

94 0 0

188 0 0

Paid freight, duty, and other charges on the above wine

300

DUBLIN, 24th April, 1802.

£. s. d.

Benjamin Bewley has furnished an account tea, which he received from *Michael Clancy* of *London* $\frac{1}{3}$ for account said *Bewley* and $\frac{2}{3}$ for mine; the cost and charges in *London* amounting to 270*l.* *English* my $\frac{2}{3}$ is 180*l.* at $10\frac{1}{2}$ ¢ cent. *Irish* - - - - - 198 18 0

In return thereof, I have (at said *Bewley's* request) drawn on *Lewis Lestock*, *London*, favour said *Clancy*, a bill of 270*l.* *English*, to be carried by said *Lestock* to my account, value in account with said *Bewley*, exchange at do. - - - - - 298 7

27th.

Sold *Richard Homan*, for account Co. 2, viz.

	l.	s.	d.
2 Hhds. Burgundy wine at 24 <i>l.</i> ¢	48	0	0
2 Tun Claret at 46 <i>l.</i> ¢	92	0	0

140

Received in payment

	l.	s.	d.
Said <i>Homan</i> on <i>Digby</i> and Co. payable } 1st <i>May</i> , for - - - - - }	80	0	0
Cash, for balance - - - - -	60	0	0
	140	0	0

29th.

Received from *Thomas Hall*, the two following bills, viz.

	l.	s.	d.
<i>Edward Hall</i> , <i>Cadiz</i> , on me, to said <i>Hall</i> of <i>Dublin</i> , for balance of our account Co. 2, 790 dollars, exchange at 4 <i>s.</i> ¢ dollar - - - - - }	158	0	0
Do. on me to do. for balance of his account - - - - - }	133	6	11 $\frac{3}{4}$

291 6 11 $\frac{3}{4}$

For which delivered said *Hall*, the three following notes, allowing him discount at 6 ¢ cent. viz.

	l.	s.	d.
<i>John Johnson's</i> note, payable 1st <i>May</i> 50 <i>l.</i>	50	0	0
Do. - - - - - 1st <i>June</i> 50 <i>l.</i>	49	14	9
Do. - - - - - 1st <i>July</i> 42 <i>l.</i> 10 <i>s.</i>	42	1	2 $\frac{1}{2}$
My Draft on <i>Thomas Preston</i> for balance	149	11	0 $\frac{1}{4}$
	291	6	11 $\frac{3}{4}$

DUBLIN, 30th April, 1802.

	£.	s.	d.
Received from sundries this month d Cash-book	165	—	—
Paid sundries this month d Cash-book	585	11	3
1st May			
Received from <i>Digby</i> and Co. in payment of the following bills, formerly accepted, viz.			
	l.	s.	d.
The first received the 13th ult. from } <i>Christopher Kingston</i> , for	70	0	0
The second, received from <i>Richard</i> } <i>Homan</i>	80	0	0
	150	—	—
3rd.			
Received from <i>Richard Ruby</i> , in full for sugar in Co. 2, sold him the 26th January	77	13	—
6th.			
Received from <i>Abel Archer</i> , of <i>Nantz</i> , sales of 14 hhds. tallow, shipped 30th March, for account Co. 4, each $\frac{1}{3}$, the Nt. proceeds amounting to 4500 livres tournois, my $\frac{2}{3}$ is 1500 livres tournois, exchange at $12\frac{1}{2}$ d	78	2	6
Received d the <i>Bonadventure</i> , <i>Joseph Miller</i> master, from said <i>Archer</i> , 30 pieces narrow modes, containing 2580 aunes, to sell for account Co. 4, the cost and charges there being 4200 livres tournois, of which my $\frac{1}{3}$ is 1400 livres tournois, at $12\frac{1}{2}$ d is	72	18	4
7th			
Paid duty and other charges on said modes	12	—	—
13th.			
Received from <i>Lewis Lestock</i> of <i>London</i> , the two following invoices of wares shipped in the <i>George</i> of <i>London</i> , captain <i>Evans</i> for <i>Nantz</i> , to the address of <i>Abel Archer</i> of said place, &c.			
20 Ton Lead, for account Co. 2, the cost, &c. being 180l. <i>English</i> .			
	l.	s.	d.
Of which my $\frac{1}{2}$ is 90l. <i>English</i> , at $10\frac{1}{2}$ } d cent. is	99	9	9
<i>Thomas Preston's</i> half is	99	9	0
	198	18	—
Another of 40 pieces serge, for account Co. 4, the cost being 246l. <i>English</i> , of which my $\frac{1}{3}$ is 82l. exchange at do.	90	12	2

DUBLIN, 12th May, 1802.

£. s. d.

Received from *John Archer* of *Kilkenny*, for the following sold him,

	l.	s.	d.
1 puncheon run, in Co. 2, containing } 110 gallons, at 4s. p	22	0	0
1 hhd. Burgundy wine in do. Co. at	24	0	0
1 hhd. Barbadoes sugar Nt. 10 C. at } 28s. p in do. Co.	14	0	0
5 pieces modes, in Co. 4, containing } 430 aunes at 2s. p	43	0	0

103

18th.

Received certain advice, that the *George* of *London*, Capt. *Evans*, is lost, in her way from *London* to *Nantz*; my loss thereby is, viz.

	l.	s.	d.
$\frac{1}{2}$ of 20 ton lead shipped for Co. 2.	96	9	0
$\frac{1}{3}$ of 40 pieces serge, shipped for Co. 4.	90	12	2

190 1 2

21st.

Received from *Abel Archer* of *Nantz*, an invoice of 20 small pieces brocade, containing 50 aunes, shipped in the *Sailwell*, *Thomas Johnson* master, for *London*; to the address of *Lewis Lestock*, to sell for account Co. 4, the cost, &c. being 3600 livres tournois, my $\frac{1}{3}$ is 1200 livres tournois, at $12\frac{1}{4}d.$ p is

61 5 —

Also by the same post, received from said *Lestock*, sales of said brocade, Nt. proceeds amounting to 189*l.* *English*, of which my $\frac{1}{3}$ is 63*l.* *English*, at $10\frac{3}{8}$ p cent.

69 10 $8\frac{1}{2}$

23rd.

Sold to *John Bird*, at 6 months, 14 pieces narrow modes, of Co. 4, containing 860 aunes at 2s. 2d. p

93 3 4

28th.

Received from *John Bird*, for the narrow modes of Co. 4, sold him yesterday, at 6 months, with liberty to discount the debt when he thought proper

	l.	s.	d.
Discount allowed him for 6 months, at 6 p C. 2	15	10	
Cash for balance	90	7	6

93 3 4

Remitted *Loftus* and Co. of *Paris*, on our account of exchange in Co. *Thomas Preston's* bill on *Peter Lamotte*, to said *Loftus* and Co. at usance for 4000 livres tournois, value in account with said *Preston*, at $12\frac{1}{4}d.$ p

204 3 4

DUBLIN, 30th May, 1802.

£. s. d.

Taken to the account of Co. 2, each half, the remainder of the modes in Co. 4. viz.

15 pieces containing 1290 aunes, at 2s. \pounds

129 — —

Thomas Preston's half is - - - - - l. s. d.

64 10 0

My half is - - - - - 64 10 0

129 0 0

31st.

Closed the account of narrow modes in Co. 4, each $\frac{1}{3}$, and sent each partner an Account sales, viz.

l. s. d.

My Commission at $2\frac{1}{2}$ \pounds cent. on 265l. } 6 12 7

3s. 4d. the total sales - - - - - }

After charges (not posted till now) 0 14 11

Lewis Lestock's $\frac{1}{3}$ of Nt. proceeds (243l.) } 81 0 0

is - - - - - }

Abel Archer's $\frac{1}{3}$ of the same - - - - - 81 0 0

My $\frac{1}{3}$ of the Nt. gain is - - - - - 8 1 8

177 9 2

Received from sundries this month \pounds Cash-book

421 — 6

Paid sundries this month \pounds Cash-book -

1214 11

1st June.

Remitted *Lewis Lestock*, of London, his account Co. 2, *George Usher's* bill on *Michael Cluncy*, my favour, at usance, 113l. 2s. 5 $\frac{1}{2}$ d. Eng at 10 $\frac{1}{2}$ \pounds Cent. is Irish 125l, for which delivered said *Usher*, my bill on *Loftus* and Co. of *Paris*, on our account exchange in Co. his favour, at usance 2400 liv. tournois at 12 $\frac{1}{2}$ d. \pounds livre -

125 — —

4th.

Settled account with *Joseph Miller*, master of the ship *Bonadventure*, and received from him my share of the balance of his account of freight, and disbursements, since December last - - - - -

45 — —

DUBLIN, 7th June, 1802.

£. s. d.

Furnished *Peter Lacherre* of *Rouen*, abstract of his Acct. balance due to me thereon, being 188*l.* 15*s.* 7*d.* closed by the following :

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Balance due to said <i>Lacherre</i> . account	30	0	0
Co. 2. 600 livres, at 12 <i>d.</i> ⌥			
Remitted to <i>Lewis Lestock</i> , of <i>London</i> , my acct. my bill on himself at sight	158	15	7
acct. said <i>Lacherre</i> , pursuant to his letter of the 31st ult. 143 <i>l.</i> 13 <i>s.</i> 10 <i>d.</i>			
<i>English</i> , exchange at 10½ ⌥ cent.			

188 15 7

10th. Received from *Anthony Arthur* and Co. my proportion of profit and part stock in said Co. having admitted *Daniel Davis* as partner, and our capital to remain as at first 10000*l.* viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
$\frac{1}{4}$ of 400 <i>l.</i> the Nt. gain by trade	100	0	0
$\frac{1}{4}$ of 2000 <i>l.</i> paid by said <i>Davis</i>	500	0	0

600

11th.

Received from *Benjamin Bewley*, for balance of his Acct. ⌥ abstract furnished him this day, 164*l.* 9*s.* viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
3 Chests Green Tea, and 3 do. Bohea,			
$\frac{1}{3}$ his account and $\frac{2}{3}$ mine delivered	102	0	0
me by said <i>Bewley</i> , amount 306 <i>l.</i>			
his $\frac{1}{3}$ being			
Cash for the remainder	62	9	0

164 9

Debit Tea to Adventure in Co. with *Benjamin Bewley* 306*l.* for 3 chests Green and 3 do. Bohea, belonging to said *Bewley* and me, taken out of his hands on my proper Acct. Nt. 200½ valued to

306

14th.

Dav. Denham, master of the ship *Providence*, has brought in his account of freights, wages, disbursements, &c. by the balance thereof there appears due to him 60*l.* my $\frac{1}{2}$ whereof I have paid him, being

30

DUBLIN, 18th June, 1802.

Furnished *Lewis Lestock* of *London*, abstract of his account balance to me thereon, being 212*l.* 13*s.* 10 $\frac{1}{4}$ *d.* closed by the following articles, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Balance due to him on Account Co. 2,	74	4	8 $\frac{1}{2}$
66 <i>l.</i> 17 <i>s.</i> 6 $\frac{1}{4}$ <i>d.</i> Eng. exchange at 11 $\frac{1}{2}$ cent.			
Ordered me to debit him in my acct.	138	11	12
124 <i>l.</i> 16 <i>s.</i> 6 $\frac{1}{2}$ <i>d.</i> Eng. and to credit him for the same in account exchange at 11 $\frac{1}{2}$ cent.			

£. *s.* *d.*

212 15 10 $\frac{1}{4}$

21st.

Remitted *Abel Archer* of *Nantz*, my bill on *Lofius* and Co. of *Paris*, on our Account of exchange in Co. at usance his favour, 3774 liv. 3 sols. 6 den. tournois, at 12 $\frac{1}{4}$ *d.* $\frac{1}{2}$ livre, for balance of the following :

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Due to said <i>Archer</i> , on his Account 754	38	9	10 $\frac{3}{4}$
liv. 3 sols. 6 den. at 12 $\frac{1}{4}$ <i>d.</i> $\frac{1}{2}$ -			
Due to do. on my account 3020 livres	154	2	11
at do. -			

192 12 9 $\frac{3}{4}$

23rd.

Received from *Richard Ruby*, for the following sold him :

	<i>l.</i>	<i>s.</i>	<i>d.</i>
6 lhds. Claret Co. 3, at 45 <i>l.</i> $\frac{1}{2}$ tun	67	10	0
2 bags Hops, Nt. 7 C. in do. Co. at 6 <i>l.</i> $\frac{1}{2}$ C.	42	0	9

109 10 --

26th.

Furnished *Lofius* and Co. of *Paris*, abstract of our acct. of exchange in Co. balance due to me thereon, carried to the debit of their account, being 1933 livres, 16 sols. 6 deniers, exchange at 12 $\frac{1}{4}$ *d.* $\frac{1}{2}$ -

100 14 5

Debit *Lofius* and Co. our account of exchange in Co. to Sundries 16*l.* 13*s.* 10 $\frac{3}{4}$ *d.*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
To said <i>Lofius</i> and Co. their account	8	6	11 $\frac{1}{2}$
for their Nt. profit on the exchange			
To profit and loss for my $\frac{1}{2}$ -	8	6	11 $\frac{1}{4}$

16 13 10 $\frac{3}{4}$

DUBLIN, 28th June, 1802.

£. s. d.

Divided between *Thomas Preston* and me, the remainder of our rum;

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Said <i>Preston</i> has carried home 7 puncheons containing 740 gallons at 3s. 9d. $\frac{3}{4}$ is	138	15	0
I have taken to my account 7 do. containing 730 gallons, at 3s. 9d. $\frac{3}{4}$			
	136	17	6

275 12 6

Leakage on the whole cargo 70 gallons.

30th.

Closed such accounts with Co. 2, as are already finished, claret, hops and rum in do. Company

	<i>l.</i>	<i>s.</i>	<i>d.</i>
The total of the sales amounting to	999	10	6
<i>Thomas Preston's</i> half is	499	15	3
My half of the Nt. gain is	77	6	9

577 2

The following articles to be carried at once to said *Preston's* account proper, and to profit and loss, &c.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
My commission on 723l. 18s. [the total of the sales of the claret, hops, and 4 puncheons rum in Co. 2,] at 2 $\frac{1}{2}$ Cent.	18	1	11 $\frac{1}{4}$
Due to me for cellarage of do. wares			
Petty charges paid on do. (too troublesome to be divided on each particular account)	2	0	0
Lost by exchange on the account of <i>Lewis Lestock</i> , for Company 2,	0	6	8 $\frac{1}{4}$

35 8 7 $\frac{1}{2}$

	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>Thomas Preston's</i> half is	17	14	3 $\frac{3}{4}$
My half is	17	14	3 $\frac{3}{4}$
	35	8	7 $\frac{1}{2}$

DUBLIN, 30th June, 1802.

£. s. d.

Laid out these 6 months, ₤ Book of charges, viz.

	l.	s.	d.
Ware-house rents and other charges of } merchandize -	25	0	0
House rent, and house expenses	90	0	0
Pocket expenses and apparel -	49	0	0

155

Received from Sundries this month, ₤ Cash-book

816 19

Paid Sundries this month, ₤ Cash-book -

187

End of the third WASTE-BOOK.

JOURNAL

JOURNAL,

No. III.

DUBLIN, 1st January, 1802.

		£.	s.	d.
SUNDRIES Dr. to STOCK	-	l. 5766	04	8½
For the Total of my Effects active, viz.				
		l.	s.	d.
1 Cash, remaining in my Hands & Leger B	875	12	00	¼
— received from my father this day	2000	00	00	
1 Claret, for 4 tun 2 hhds. worth	135	00	00	
1 Wares from Leghorn, for 50 chests wine, 50	205	00	00	
do. oil, on the Dr. side				
2 Sugar for 10 ton Barbadoes, 14C. single re-	349	00	00	
finer, 14C. double do. on the Dr. side				
2 Bills and Notes for Charles Carleton's Note	49	10	00	
for 50l. payable 1st Feb. discounted at				
6 & Cent				
— John Clarke's payable the 10th in-	29	14	7	
stant, for 30l. discounted at do.				
2 Bonds, for Henry Harding's at interest since	500	00	00	
25th September				
2 Ship Bonadventure, for ¾ of her worth	300	00	00	
3 Ship Providence, for ½ of her worth	275	00	00	
3 Swift and Co. for balance due to me &	336	10	00	
Leger B				
3 Lewis Lestock, of London, his Account, for	224	19	2½	
balance due to me & Leger B				
3 Peter Lacherre, of Rouen, his Account, for	188	15	7	
balance due to me & Leger B				
3 Eben. Pike, of Cork, his Account for balance	14	1	4	
due thereof				
3 James Pearson, Barbadoes, his account rum	220	00	00	
for the Dr. side of do. Account 2200				
gallons				
4 Benjamin Bewley, due to me & B	63	2	00	
1	Z	5766	43½	

DUBLIN, 1st January, 1802.

£. s. d.

. 1	Stock Dr. to Sundries	1.420	5	11½
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For the total of debts passive, viz.

	l.	s.	d.
. 4 To <i>Abel Archer, Nantz</i> , his Account for balance due to him	26	6	6¾
. 4 To <i>Loftus and Co. Paris</i> , their Account for balance due to them	22	15	5
. 4 To <i>Edward Hall, Cadiz</i> , his Account for balance due to him	133	6	11¾
. 1 To Wares from <i>Leghorn</i> , for the total of the sales of the Cr. side which is 24 chests Florence wine, 17 do. oil	110	9	00
. 2 To Sugar for the total of the sales of the Cr. side which is 29½ Cwt. <i>Barbadoes</i> , 2 Cwt. single refined, and 4 Cwt. double do.	77	15	00
. 3 To <i>James Pearson</i> , his Account Rum, for the total of the Cr. side, which is 218 gallons	43	12	00

420 5 11½

2nd.

. 5	Adventure in Company with <i>Benjamin Bewley</i> , Dr. to <i>Ben. Bewley</i> ,	1.76	00	00
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. 4 Having agreed to trade together with said *Bewley* ⅓ for his account, and ⅔ for mine, the affairs to be under his management and care; he has bought for our account, a cargo of oranges, lemons, and olives, just arrived from *Cadiz*, the whole cost and charges of which, 48^p his account, is 114^{l.} my ⅔ is

76 —

4th.

. 5	Loftus and Company of <i>Paris</i> , our account of exchange in Co. Cr. to Cash	1.125	00	00
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. 1 For *William Warren's* Bill of 2500 liv. Tournois on *Peter Lamotte*, payable at 3 days sight, to their order, value paid to said *Warren*, at 12d. 48^p livre remitted in pursuance of a mutual agreement, between them and me, to carry on an account of exchange in Company, with equal gain and loss

125 —

JOURNAL, No. III. (3)

171

DUBLIN, 5th January, 1802.

£. s. d.

Sundries Dr. to Wares from Leghorn l. 128 12 00

Delivered to Benjamin Bewley to sell $\frac{1}{3}$ for his Account, and $\frac{2}{3}$ for mine, the remainder of wares from Leghorn, viz.

	l.	s.	d.
26 Chests Florence wine at 38s. d^{d}	49	8	00
33 Do. Florence oil at 48s. d^{d}	79	4	00

128 12 00

. 4 Benjamin Bewley, for his $\frac{1}{3}$	42	17	4
. 5 Adv. in Co. with Benjamin Bewley, for my $\frac{2}{3}$	85	14	3

. 1	128	12	0
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7th.

. 5 Claret in Co. with T. Preston, Dr. to Claret, l. 144 0 0

. 1 He and I enter into Partnership our concerns to be equal, and the affairs to be managed by me: We have put in as follows, viz.

I take to the Account of do. and me the remainder of my Claret, viz. 4 tuns 2 hhds. at 32l. d^{d} tun

	l.	s.	d.
Said Preston put in as much at the same rate	144	00	00

144

10th.

. 5 Adventure in Company with Benjamin Bewley, Dr. to Sundries - - - 170 00 00

. 4 For my $\frac{2}{3}$ cost and charges of 65 tubs butter, shipped by him on board the William and Mary, Thomas Tobin, master, for Rouen, on our Account and risque, amounting d^{d} invoice to 105l. and for my $\frac{1}{3}$ thereof delivered said Bewley the following:

	l.	s.	d.
. 2 To Bills and Notes, for John Clark's Note, } my favour due this day -	30	00	00
. 4 To Benjamin Bewley, for my Receipt to him } in full for balance due to me on his Acc't. }	29	19	4
. 1 To Cash, paid the remainder -	10	00	8

70

11th.

. 6 Adv. in Co. with Anthony Arthur, Benjamin Butler, and Constantine Cooper, Dr. to Cash. - 12500 00 00

. 1 Paid my $\frac{1}{4}$ of 10,000l. being the joint Stock in said Company as d^{d} articles of Partnership - 2500

Z 2

DUBLIN, 12th January, 1802.

		£.	s.	d.
	Sundries Dr. to Sugar -	1.300	6	00
	For the remainder of my sugar put in Company with <i>Thomas Preston, viz.</i>			
		l.	s.	d.
	17 Hhds. Barbadoes sugar, N ^t . 170½ C. } at 24s. Ⓕ	204	12	00
	12 C. single refined loaf do. at 3l. 12s. Ⓕ	43	4	00
	10 C. double refined do. at 5l. 5s.	52	10	00
		300	6	0
	With 40 C. double refined loaf do. at 5l. 5s. } Ⓕ put in by said <i>Preston</i>	210	00	00
		510	06	00
		l.	s.	d.
.6	Sugar in Co. 2, for my half -	255	3	0
.1	Cash, received from said <i>Preston</i> , to make up } his share	45	3	0
		300	6	
	14th.			
.6	Hops in Co. 2, Dr. to <i>Thomas Preston</i>	1.105	00	00
.7	For my ½ of 12 bags which he has delivered me, to sell for his account and mine, N ^t . 43 C. at 5l. Ⓕ C. which amounts to 210l.	105		
	17th.			
.1	Cash Dr. to Claret in Co. 2,	1.40	00	00
.5	Received from <i>Richard Pike</i> , for 1 tun, account <i>Thomas Preston</i> and me, at	40		
	18th.			
.5	Adventure in Company with <i>Benjamin Bewley</i> Dr. to Swift and Company,	1.160	00	00
.3	Accepted to make good in Account to said <i>Swift</i> and Company, the Draft of said <i>Bewley</i> , their favour, for my ⅔ of 240l. cost and charges of 200 pieces linen cloth, bought and shipped by said <i>Bewley</i> to <i>London</i> for his account and mine	160		

DUBLIN, 23rd of January, 1802.

£. s. d.

Sundries Dr. to Sundries - - -		l. 151 14 00		
For 10 hhds. tallow bought, and shipped in the <i>Ann</i> and <i>Mary</i> , <i>Ambrose Sutton</i> master, for <i>Rochelle</i> , to the address of <i>James White</i> , for Account of <i>Thomas Preston</i> and me, each $\frac{1}{2}$				
		l. s. d.		
. 7	<i>Thomas Preston</i> , for his half - - -	75 17 00		
. 7	Voyage to <i>Rochelle</i> , in Co. 2, & the above } ship, for my half - - -	75 17 00		
		151 14 00		
		l. s. d.		
. 1	To Cash, paid <i>W. Ford</i> for said tallow, N ^t . } 5 ton, at 28l. $\frac{1}{2}$ ton - - -	140 00 00		
	- Paid duty and other charges - - -	8 00 00		
. 8	To Commission for my provision at 2 $\frac{1}{2}$ $\frac{1}{2}$ C. - - -	3 14 00		
		151 14 -		
	26th.			
. 7	<i>Richard Ruby</i> , Dr. to Sugar Co. 2, - - -	l. 77 13 00		
. 6	Sold him the following, at 3 months,			
		l. s. d.		
	1 Hhd. Barbadoes sugar N ^t . 9 C. 3 } qrs. at 28s. $\frac{1}{2}$ - - -	13 13 00		
	1 Puncheon double refined sugar, N ^t . } 8 C. at 6l. $\frac{1}{2}$ C. - - -	48 00 00		
	4 C. single refined do. at 4l. $\frac{1}{2}$ - - -	16 00 00		
		77 13 -		
	27th.			
. 1	Cash Dr. to <i>Loftus</i> and Company of <i>Paris</i> our Account of exchange in Company, - - -	l. 200 00 00		
. 5	Received from <i>Augustine Clark</i> , for <i>John Morreau's</i> Bill on him 6th instant, at usance, remitted me by said <i>Loftus</i> and Co. 3140 livres Tournois, Exchange at 12 $\frac{1}{2}$ $\frac{1}{2}$ livre - - -	200 - - -		
	28th.			
. 1	Cash Dr. to Sundries - - -	l. 285 3 00		
	Received this Month & Cash-book - - -	285 3 -		
	Sundries Dr. to Cash - - -	l. 2783 00 8		
. 1	Paid this Month & Cash-book - - -	2783 - 8		

DUBLIN, 1st February, 1802.

DUBLIN, 1st February, 1802.		£.	s.	d.
1	Cash Dr. to Adv. in Co. with Ben. Bewley,	1.84	0	0
5	Received from him for my $\frac{2}{3}$ N ^t . proceeds of oranges, lemons and olives, amounting $\frac{1}{3}$ sales to			
	6th.			
	Sundries Dr. to Jas. Pearson his Acct. Rum	1.346	17	0
		l.	s.	d.
7	Thomas Preston for his half	173	8	6
8	Rum in Company 2, for my half	173	8	6
3		346	17	00
	Being the remainder of said Pearson's Rum, viz.			
	18 Puncheons q ^t . 1982 gallons at 3s. 6d. $\frac{1}{3}$ gallon			
		346	17	
3	James Pearson his account Rum, Dr. to Sundries	1.170	9	00
	Having closed said account, and sent him an account sales, viz.			
		l.	s.	d.
	Total of sales being	390	9	00
	Charges (already posted) are	220	00	00
	Closing of the account	170	9	00
		l.	s.	d.
8	To Commission for my provision on the total sales at $2\frac{1}{2}$ $\frac{1}{3}$ cent.	9	15	2
1	To Cash, for after charges (not posted till now)	2	13	10
1	To ditto for cost of 170 barrels of beef and charges	154	3	00
8	To Commission for my provision thereon	3	17	00
		170	9	

In return for the neat proceeds of the Rum, I have shipped said Beef in the *Fortune* of Bristol, *Adam Bray* master, Barbadoes, to the address and risk said *Pearson*.

DUBLIN, 7th February, 1802.

£. s. d.

Sundries Dr. to Sundries - l. 185 00 00

For the following, shipped in the *Ann and Mary, Ambrose Sutton* master, for *Nantz*, to the address of *Abel Archer* there, to sell for Account Company 2,

		l.	s.	d.
.7	<i>Thomas Preston</i> for his half	-	92	10 00
.8	Voyage to <i>Nantz</i> & said ship, for my half	-	92	10 00
			185	00 00

.7	To <i>Thomas Preston</i> , for 100 tubs butter, put in by him	}	130	00 00
.2	To Bills and Notes for <i>Charles Carleton's</i> Note, paid him for 2000 th tanned leather just bought		50	00 00
.1	To Cash, paid duty, &c. at shipping	-	5	00 00

185

8th.

.7	<i>Thomas Preston</i> Dr. to Hops in Co. 2.	l. 42 00 00
.6	For 2 bags sold <i>David Denham</i> , N ^t . 7C. at 6l. ⁸ / ₉ for which he has given me a Draft on said <i>Preston</i> , who has accepted it, to make good in account	- -

42

9th.

.4	<i>Ben. Bewley</i> Dr. to Adv. in Co. with him	l. 94 0 0
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.5	He having furnished me with an Account sales of our Florence wine and oil, the N ^t . proceeds amounting to l. 141 for my ² / ₃ whereof, he has given me credit in account being	- - - -
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94

11th.

Sundries Dr. to Sundries - l. 205 00 00

For amount of invoice of the following goods shipped on board the *Hopeful Galley, George Quarrel*, Master, for *Cadiz*, the following, addressed *Edward Hall*, for account and risk of Company 2, viz.

		l.	s.	d.
.1	Cash, received from <i>Thomas Preston</i> , for his half	}	102	10 00
.1	Voyage to <i>Nantz</i> & said ship, for my half		102	10 00
			205	00 00

		l.	s.	d.
.1	To Cash, for 210C. hides amounting to	182	4	6
.1	To ditto, paid duty and fees of entry, &c.	17	15	6
.8	To commission Acct. for my commission at 2 ¹ / ₂ cent.	}	5	00 00

205

DUBLIN, 14th February, 1802.

£. s. d.

.9 Tea in Company 4, Dr. to *Lewis Lestock, London*, my
— account - - - 1.92 8 0

9

Having received of the *Mermaid*, *Richard Rich*, Master, from *London*, 2 chests green tea, and 3 ditto Bohea, each weighing N^t. 200lb consigned to me by said *Lestock*, to sell for his account, *Abel Archer's* of *Nantz* and mine each $\frac{1}{3}$, in pursuance of an agreement made, to trade in Partnership, and each to be equally concerned, and to account for the rest, as occasion shall require.

The cost and charges amounting of invoice, to 1.252
Eng. my $\frac{1}{3}$ is 1.84 Exa. at 10 $\frac{1}{2}$ cent. -

92 8 —

15th.

.9 Tea in Company 4, Dr. to Cash - 1.60 00 00

1 Paid duty and freight, &c. of 2 chests green tea, and 3
ditto Bohea, of the *Mermaid* from *London* -

60 —

18th.

Sundries Dr. to Sundries in Co. 2. 1.205 7 00

For the following sold *Matthew Morden*,

l. s. d.

.7 *Thomas Preston*, for said *Morden's* Bill on
him, accepted to make good in account } 102 13 6
for one half - - - }

.1 Cash, for the remainder - - - 102 13 6

205 7 0

l. s. d.

.5 To Claret, for 2 Tun, at 1.40 of Tun 80 00 00

.3 To Hops, 3 bags, N^t. 10 $\frac{1}{2}$ C. at 6l. per C. 63 00 00

.6 To Sugar, for 1 hhd. Barbadoes, Nt. 10C. } 14 7 00
1qr. at 28s. per }

1 Puncheon double refined do. Nt. } 48 00 00

3C. at 6l. per - - - }

205 7 —

DUBLIN, 21st February, 1802.

£. s. d.

Sundries Dr. to Sundries - - - £. 191 13 6

For 200 Barrels Beef bought from *Edward Harvey* for Account Co. 2, at 17s. 6d. $\frac{1}{2}$ Barrel, which I have shipped in the *Rover*, *Thomas Trusty* Master, for *Rouen*, to the address of *Peter Lacherre* to sell for Account of said Company, is 175l.

	l.	s.	d.
. 7 <i>Thomas Preston</i> for his half - - -	95	16	9
. 9 Voyage to <i>Rouen</i> , $\frac{1}{2}$ said Ship, in Co. 2, for my half - - -	95	16	9
	191	13	6

	l.	s.	d.
. 1 To Cash, paid part for said <i>Harvey</i> - - -	73	8	8
. 3 To <i>Eben Pike, Cork</i> , his Account for my Bill on him - - -	14	1	4
. 7 To <i>Thomas Preston</i> , for my Bill on him for his half cost said Beef - - -	87	10	00
	175	00	00

	l.	s.	d.
. 1 To Cash, paid Duty and other Charges - - -	12	00	00
. 8 To Commission, for my Provision at $2\frac{1}{2}$ $\frac{1}{2}$ Cent. - - -	4	13	6
	191	13	6

25th.

. 5 *Loftus* and Company of *Paris*, our Account of Ex^a. in Company Dr. to Sundries - - - £. 102 1 8

For *John Connor's* Draft on *Peter Lamotte* to said *Loftus* and Company, remitted them 2000 Livres Tournois, Exchange at $12\frac{1}{4}$ $\frac{1}{2}$ Livre - - - 102 1 8

	l.	s.	d.
. 9 To Tea, in Co. 4, for 1 chest green tea, delivered said <i>Connor</i> , Nt. 200lb. at 7s. $\frac{1}{2}$ lb. - - -	70	00	00
. 1 To Cash paid him for Balance - - -	32	1	8
	102	1	8

DUBLIN, 27th February, 1802.

£. s. d.

Sundries Dr. to Sundries - 1.283 7 0

For 170 Score of Linen Cloth bought of *Anthony Armstrong* at 32s. $\frac{1}{2}$ Score ; which I have shipped on board the *Mermaid*, *Richard Rich* master, for *London*, to Address of *Lewis Lestock* to sell for Account, Co. 4, 272l.

l. s. d.

. 3 *Lewis Lestock*, *London*, his Account for his $\frac{1}{3}$ 94 9 0. 4 *Abel Archer*, *Nantz*, his Account, for his $\frac{1}{3}$ 94 9 0. 9 Voyage to *London* $\frac{1}{2}$ said ship, for my $\frac{1}{2}$ is 94 9 0

283 7 0

l. s. d.

. 5 To Claret in Co. 2, for 2 tun at 41l. $\frac{1}{2}$ tun } 82 0 0
sold said *Armstrong* }. 6 To hops in do. for 4 Bags N^t. 14 C. at 6l. $\frac{1}{2}$ } 24 0 0. 8 To Ruin in do. for 2 Puncheons containing } 44 8 0
222 Gallons at 4s. $\frac{1}{2}$ }. 6 To Sugar in do. for 1 Puncheons single refined } 33 12 0
N^t. 8C. at 4l. 4s. $\frac{1}{2}$ }2 Hhds. Barbadoes, N^t. 20C. at } 28 0 0
28s. $\frac{1}{2}$ }

272 0 0

. 1 To Cash for Charges till on board - 4 8 9 $\frac{1}{2}$. 8 To Commission for my Provision at 2 $\frac{1}{2}$ } 6 18 2 $\frac{1}{2}$
 $\frac{1}{2}$ Cent. }

283 7

28th.

. 4 *Benjamin Bewley* Dr. to Adventure in Company with
said *Bewley* - 1.76 0 0

. 5 For my N^t. Proceeds of 65 Tubs Butter, shipped by him the 10th ult. on board the *William and Mary*, Captain *Tobin*, for *Rouen*, amounting $\frac{1}{2}$ Sales to 2280 Livres, Exchange at 12d. $\frac{1}{2}$ Livre, 114l. my $\frac{2}{3}$ thereof - 76

. 1 Cash Dr. to Sundries - 1.186 13 6

Received this Month $\frac{1}{2}$ Cash-book - 186 13 6Sundries Dr. to Cash - 1.441 5 11 $\frac{1}{2}$. 1 Paid this Month, $\frac{1}{2}$ Cash-book - 441 5 11 $\frac{1}{2}$

DUBLIN; 2nd March, 1802.

£. s. d.

Sundries Dr. to *Swift* and Co. £155 2 0

For *Lewis Lestock* of *London's* Draft on me to said *Swift* and Co 26th ult. at sight, Value in Account with them for the same, being said *Lestock's* reimburse for the following, viz.

l. s. d.

.5 *Loftus* and Co. of *Paris*, our Account of Exchange in Company for theirs on him to *Adair* and *Jackson*, at sight, for 1000 Δ at 33d. P Δ 137l. 10s. *English*, Exchange at 10 P Cent. } 151 5 0

.7 *Thomas Preston* for his $\frac{1}{2}$ cost of 205l. insured on Hides P the *Hopeful* Galley for *Cadiz*, 1l. 15s. *English* Exchange at 10 P Cent. } 1 18 6

.8 Voyage to *Cadiz* P said Ship, for my $\frac{1}{2}$ }
 — cost of said insurance at 1l. 15s. *Eng.* } 1 18 6
 .3 Exchange at Do. - - - }

155 2 —

4th.

.1 Cash Dr. to *Loftus* and Co. of *Paris*, our Account of Exchange in Co. - - £185 0 0

.5 For my Bill on them to *William Ford*, at Usance for 3552 Livres Tournois, Exchange at $12\frac{1}{2}$ d. P Livre - 185 —

5th.

.5 Adventure in Company with *Benjamin Bewley*, Dr. to Adventure in Company with Do. £180 0 0

.5 Having received from him Sales of our 200 Pieces Linen Cloth, shipped by Do. 19th Jan. last, for *London*, and an Invoice of Spice, received by him, in return of the N^t. Proceeds; the Amount of each being 270l. *Irish*, my $\frac{2}{3}$ is - 180 —

DUBLIN, 7th March, 1802.

		£.	s.	d.
.7	Cash Dr. to Sundries - -	£170	0	0
	Received from <i>William Warren</i> , for <i>James White</i> of <i>Rochelle</i> , his Bill on him at sight, being said <i>White's</i> Remittance for the N ^t . Proceeds of 10 Hhds. Tallow, £ the <i>Ann</i> and <i>Mary</i> , Account Co. 2, amounting £ Sales to	170		
		l.	s.	d.
.1	To Cash, paid <i>Thomas Preston</i> for his half	85	0	0
.7	To Voyage to <i>Rochelle</i> , £ the <i>Ann</i> and <i>Mary</i> , } in Co. 2, for my half -	85	0	0
		170	0	0
	10th.			
.10	General Account of Wares Dr. to Sundries	184	0	0
	For 6 Hhds. Tallow, bought of <i>William Ford</i> , for my Account, N ^t . 3 Ton at 28 <i>l</i> . £ viz.			
		l.	s.	d.
.1	To Cash, paid in Part - -	14	0	0
.9	To Tea, in Co. 4, for 1 Chest Bohea, N ^t . } 200 <i>lb</i> delivered him at 7 <i>s</i> . £	70	0	0
		84		
	12th.			
	Cash, Dr. to <i>Benjamin Bewley</i> , -	1170	0	0
.1	Received from him in full for my $\frac{2}{3}$ N ^t . Proceeds of such Goods on our Account, as he has already furnished me			
.4	the Sales thereof - - -	170		
	15th.			
	Sundries Dr. to <i>Edward Hall</i> of <i>Cadiz</i> , for Co. 2. our account - -	1200	0	0
	Having received from him an Invoice of Wares, shipped by him on board the <i>St. Jago, Diego Perez</i> , master, for <i>London</i> , and consigned to <i>Lewis Lestock</i> (£ my Orders) to sell for Account Co. 2, the Cost and Charges amounting to 1000 Dollars, at 4 <i>s</i> . £ Dollar -	200		
		l.	s.	d.
.7	<i>Thomas Preston</i> for his half - -	100	0	0
.10	Voyage to <i>London</i> £ said Ship, for my half	100	0	0
.10		200	0	0

DULIN, 18th March, 1802.

£. s. d.

.4 Benjamin Bewley, Dr. to Sundries in Co. 2, 1.65 0 0

Sold him at 3 months, viz.

l. s. d.

.5 To Claret for 2 hhd. at 11l. $\frac{1}{4}$ 22 0 0

.6 To Hops, for 1 bag N^o. 3 $\frac{1}{2}$ C. at 6l. $\frac{1}{4}$ 21 0 0

.8 To Rum, for 1 Punch. qt. 100 gallons at 4s. $\frac{1}{4}$ 23 0 0

65

20th
 .10 Abel Archer of Nantz, for Company 2, our Account Dr.
 to Sundries - 1.200 0 0

For N^o. Proceeds of 100 Tubs Butter and 200 $\frac{1}{2}$ tanned
 Leather, $\frac{1}{4}$ the Ann and Mary, Account said Company,
 amounting $\frac{1}{4}$ Sales to 4000 Livres, at 12d. $\frac{1}{4}$ Livre

200

l. s. d.

.7 To Thomas Preston for his half - 100 0 0

.8 To Voyage to Nantz, $\frac{1}{4}$ said ship for my $\frac{1}{4}$ 100 0 0

200 0 0

23rd.

Loftus and Company of Paris on Account of Exchange
 in Co. Dr. to Swift and Company 1.204 3 4

.5 For the latter's Bill on the former my favour, at Usance,
 remitted them for 4000 Livres Tournois, Value in Ac-
 count with said Swift and Co. at 12 $\frac{1}{4}$ d. $\frac{1}{4}$ Livre

204 3 4

26th.

.1 Cash, Dr. to Bonds - 1.515 0 0

.2 Received from Henry Harding, in full for Principal and
 half Year's Interest due to me by his Bond, which I
 have delivered up -

515

28th

.10 Voyage from Nantz to London, $\frac{1}{4}$ the Ann and Mary,
 in Co. 4, Dr. to Abel Archer my Account 1.98 0 0

.10 For my $\frac{1}{4}$ Cost and Charges of 20 Pipes Brandy shipped by
 him on board said ship, to the Address of Lewis Lestock,
 Account and risque of Co. 4, amounting $\frac{1}{4}$ Invoice to
 5760 Livres, my $\frac{1}{4}$ thereof 1920 Livres Tournois, Ex-
 change at 12 $\frac{1}{4}$ d. $\frac{1}{4}$ Livre

98

DUBLIN, 30th March, 1802.

		£.	s.	d.
	Sundries Dr. to Sundries	l.211	0	0
	For the following shipped on board the <i>Bonadventure</i> , <i>Joseph Miller</i> , master, for <i>Nantz</i> , to the Address of <i>Abel Archer</i> , to sell for Account Co. 4, viz.			
		l.	s.	d.
.4	Said <i>Archer</i> , his Account for his $\frac{1}{3}$	70	7	8
.3	<i>Lewis Lestock</i> , <i>London</i> , his account for his $\frac{1}{3}$	70	7	8
.11	Voyage to <i>Nantz</i> , $\frac{1}{3}$ the <i>Bonadventure</i> , in Co. 4, for my $\frac{1}{3}$	70	7	8
		211	3	0
		l.	s.	d.
.1	To Cash, paid <i>William Ford</i> , for 8 Hhds. Tallow, N ^t . 4 Ton, bought this day at 27l. 10s. $\frac{1}{3}$ Ton	110	0	0
.10	To Gen. Account Wares, for 6 Hhds. Do. N ^t . 3 Ton, bot. 10th current for my Acct.	84	0	0
.1	To Cash for Duty and other Charges at shipping	12	0	0
.8	To Commission, for my Provision, at $2\frac{1}{2}$ $\frac{1}{3}$ Cent.	5	3	0
		211	3	—
	31st.			
.1	Cash, Dr. to Sundries	l.1040	0	0
	Received this Month, $\frac{1}{3}$ Cash-book	-	-	1010
.1	Sundries Dr. to Cash	l.221	0	0
	Paid this Month $\frac{1}{3}$ Cash-book	-	-	221
	2nd April.			
.2	Bills and Notes Dr. to Tea in Co. 4,	l.142	10	0
.9	For the following, sold <i>John Johnson</i> , for which received as under-mentioned ;			
		l.	s.	d.
1	Chest Green Tea, N ^t . 200lb at 7s. $\frac{1}{3}$	70	0	0
1	Do. Bohea, — 200lb at 7s. 3d. $\frac{1}{3}$	72	10	0
		142	10	—
		l.	s.	d.
	Said <i>Johnson's</i> Note payable 1st May	50	0	0
	Do. — — 1st June	50	0	0
	Do. — — 1st July	42	10	0
		142	10	0

DUBLIN, 4th April, 1802.

£. s. d.

Sundries Dr. to *Abel Archer* of *Nantz*, for Co. 2, our Account - - - 1.200 0 0

For Cost and Charges of 30 Bales Paper, and 10 ton Anjou White wine, shipped by him on the *Catharine* of *Dublin*, Captain *Butler*, for Account Co. 2, amounting \pounds invoice to 4000 Livres at 12d. \pounds Livre - 200

.7 *Thomas Preston* for his half - - - 100 0 0

.11 Wares from *Nantz*, insaid Co. for my one-half 100 0 0

.10 - - - 200 0 0

.11 Wares from *Nantz*, in Co. 2, Dr. to Cash, 1.200 0 0

.1 Paid Duty and Freight, and other Charges on Do. - - - 200

7th.

.11 *Peter Lacherre*, of *Rouen*, for Company 2, our Account

Dr. to Sundries - - - 1.220 0 0

For Nt. Proceeds of 200 barrels Beef, \pounds the *Rover* Galley, Captain *Trusty*, Account said Company, amounting \pounds Sales to 4400 Livres, Exchange at 12d. \pounds Livre - 220

.7 To *Thomas Preston* for his Half - - - 100 0 0

.9 To Voyage to *Rouen* \pounds the *Rover* for my half 110 0 0

220 0 0

Sundries Dr. to *Peter Lacherre*, of *Rouen*, for Co. 2, our Account - - - 1.250 0 0

For Cost and Charges of 20 Hhds. Burgundy Wine, shipped by him on the *Rover* Galley, Captain *Trusty*, Account Company 2, amounting \pounds Invoice to 5000 Livres Tournois, Exchange at 12d. \pounds Livre - 250

.7 *Thomas Preston* for his half - - - 125 0 0

.11 Burgundy Wine in Co. 2, for my half 125 0 0

.11 - - - 250 0 0

DUBLIN, 7th April, 1802.

		£.	s.	d.
.11	Burgundy Wine in Co. 2. Dr. to Cash,	1.85	0	0
.1	Paid Duty and other Charges on Do.	-	-	85
	10th.			
	Sundries Dr. to Adv. in Co. with <i>Ben. Bewley</i>	1.200	0	0
	Received from him an Account Sales of our Spice, received the 5th ult. from <i>London</i> , the Neat Proceeds amounting to 300 <i>l.</i> of which my $\frac{2}{3}$ is	-	-	200
		l.	s.	d.
.1	Cash received in Part	100	0	0
.4	<i>Benjamin Bewley</i> for the rem. paye. on demand	100	0	0
.5		200	0	0
	13th.			
	Sundries Dr. to Tea in Company 4,	1.75	0	0
	For 1 Chest Bohea sold to <i>Christopher Kingston</i> , Neat 200 <i>lb</i> at 7s. 6d. $\text{£} 15$	-	-	75
		l.	s.	d.
.2	Bills and Notes, received an accepted Bill on <i>Digby and Co.</i> payable 1st <i>May</i> for	70	0	0
.1	Cash for remainder	5	0	0
.9		75	0	0
	14th.			
	Tea in Co. 4, Dr. to Sundries	1.205	2	0
.9	Closed the Account of said Tea, and sent each Partner an Account Sales.			
		l.	s.	d.
.8	To Commission, for my provision on 357 <i>l.</i> } 10s. the Total Sales at $2\frac{1}{2}$ ¢ Cent. }	8	18	9
.1	To Cash for after charges (not posted till now)	0	11	3
.3	<i>Lewis Lestock, London</i> , his Account for his $\frac{2}{3}$ N ^t . Proceeds	96	0	0
.4	To <i>Abel Archer, Nantz</i> , his Account for $\frac{1}{3}$ do.	96	0	0
.13	To Profit and Loss, for my $\frac{1}{3}$ of N ^t . gain	3	12	0
		205	2	-

DUBLIN, 16th April, 1802.

£. s. d.

. 3 Swift and Co. Dr. to Benjamin Bewley, l. 100 0 0

. 4 For my Draft on him at sight, their favour, being for balance due to me by said Bewley for Nt. proceeds of Spice, on our Acct. value in Account with said Swift and Co. 100
19th.

. 9 Lewis Lestock, of London, my Account Dr. to Sundries l. 219 0 9

l. s. d.

. 9 To Voyage to London & the Mermaid in Co. 4, for Nt. Proceeds of 170 Score Linen Cloth, amounting & Sales to 291l. English, my $\frac{1}{2}$ 97l. exchange at $10\frac{5}{8}$ Cent. } 107 6 1 $\frac{1}{2}$

. 10 To Voyage from Nantz to London & the Anne and Mary in Co 4, for Nt. Proceeds of 20 Pipes Brandy, consigned to him by Abel Archer, amounting & Sales to 303l. Eng. my $\frac{1}{2}$ 101l. exchange at $10\frac{5}{8}$ Cent. } 111 14 7 $\frac{1}{2}$

22nd.

. 10 Edward Hall, Cadiz, for Company 2, our Account Dr. to Sundries - - - - - l. 230 0 0

Received & the Hopeful Galley, George Quarrel master, from him sales of 210 C. hides, shipped 11th Feb. in said ship, to Address of said Hall; for Account Company 2, the Nt. Proceeds amounting 1150 Pieces $\frac{1}{2}$ at 4s. & is 230

l. s. d.

. 7 To Thomas Preston for his half - - - - - 115 0 0

. 8 To Voyage to Cadiz, & the Hopeful in Co. } 115 0 0
2, for my half - - - - -

Sundries Dr. to Edward Hall, Cadiz, for Co. 2, our Account - - - - - l. 188 0 0

For 40 pipes of Bencarlo red Wine, in part return shipped on board said vessel, for Account said Co. at $23\frac{1}{2}$ Pcs. $\frac{1}{2}$ Pipe, is 940 Pcs $\frac{1}{2}$ exchange at do. 188

l. s. d.

. 7 To Thomas Preston for his half - - - - - 94 0 0

. 11 Bencarlo red Wine in Co. 2, for my half - - - - - 94 0 0

. 10 - - - - - 188 0 0

DUBLIN, 24th April, 1801.

		£.	s.	d.
.11	Bencarlo red Wine, in Company 2, Dr. to Cash,			
	- - - - -	l.300	0	0
.1	Paid Freight, Duty and other Charges on Do.		300	
	Sundries Dr. to <i>Lewis Lestock</i> , London, my Account			
	- - - - -	l.298	7	0
	<i>Benjamin Bewley</i> having furnished an account Tea, which he received from <i>Michael Clancy</i> of London; $\frac{1}{3}$ for Account said <i>Bewley</i> and $\frac{2}{3}$ for mine; the cost and charges there, amounting to 270 <i>l.</i> Eng. my $\frac{2}{3}$ is 180 <i>l.</i> at 10 $\frac{1}{2}$ Cent. is			
	- - - - -	l.198	18	0
	In return I have (at said <i>Bewley's</i> request) drawn on <i>Lewis Lestock</i> , London, Favour said <i>Clancy</i> , a Bill of 270 <i>l.</i> English, to be carried by said <i>Lestock</i> to my Account, Value in Account with said <i>Bewley</i> , Exchange at Do.		298	7
		l.	s.	d.
.4	<i>Benjamin Bewley</i> for his $\frac{1}{3}$	99	9	0
.5	Adventure in Company with said <i>Bewley</i> , }	198	18	0
	for my $\frac{2}{3}$			
.9		298	7	0
	27th.			
	Sundries Dr. to Sundries in Co. 2.	l.140	0	0
	For the following, received from <i>Richard Homan</i> , for which delivered him as under,			
		l.	s.	d.
.2	Bills and Notes, for <i>Richard Homan</i> on <i>Digby</i> }	80	0	0
	and Co. payable 1st May, - }			
.1	Cash received for Balance - -	60	0	0
		140		
		l.	s.	d.
.11	To Burgundy Wine for 2 hhds. at 24 <i>l.</i> $\frac{1}{2}$	48	0	0
.5	To Claret for 2 tun at 46 <i>l.</i> $\frac{1}{2}$	92	0	0
		140	0	0

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		£.	s.	d.
	Sundries Dr. to Sundries - - -	l.291	6	11 $\frac{3}{4}$
	For the two following Bills, received from <i>Thomas Hall</i> , for which delivered as under ;			
		l.	s.	d.
10.	<i>Edward Hall, Cadiz</i> , for Co. 2, our Account for his Bill on me to <i>Thomas Hall</i> , of <i>Dublin</i> , for Balance due to him, 790 dol- lars, at 4s. $\frac{1}{2}$ dollar - - -	158	0	0
4.	Do. his Account for Do. on me to said <i>Hall</i> , for Balance due to him thereon - - -	133	6	11 $\frac{3}{4}$
		291	6	11 $\frac{3}{4}$
2.	To Bills and Notes; for			
		l.	s.	d.
	<i>John Johnson's</i> Note, payable 1st <i>May</i> , 50l.	50	0	0
	Do. 1st <i>June</i> 50l. deducting discount -	49	14	9
	Do. 1st <i>July</i> 42l. 10s. deducting do. -	42	1	2 $\frac{1}{2}$
7.	To <i>Thomas Preston</i> for my draft on him to } <i>Thomas Hall</i> , for balance - - -	149	11	0 $\frac{1}{4}$
		291	6	11 $\frac{3}{4}$
	30th.			
1.	Cash Dr. to Sundries - - -	l.165	0	0
	Received this Month, $\frac{1}{2}$ Cash-book - - -		165	
1.	Sundries Dr. to Cash - - -	l.585	11	3
	Paid this Month $\frac{1}{2}$ Cash-book - - -		585	11 3
	1st <i>May</i>			
1.	Cash Dr. to Bills and Notes - - -	l.150	0	0
2.	Received from <i>Digby</i> and Co. in payment of the following Bills, formerly accepted,			
		l.	s.	d.
	The first, received the 13th ult. from } <i>Christopher Kingston</i> , for - - -	70	0	0
	The second, received from <i>Richard Homan</i> 80	80	0	0
		150		

DUBLIN, 3rd May 1802.

		£.	s.	d.
.1	Cash Dr. to <i>Richard Ruby</i> , -	1.77	13	0
.7	Received from him in full for Sugar in Co. 2, sold him 26th January last -	-	-	-
	6th.		77	13
.10	<i>Abel Archer</i> , of <i>Nantz</i> , my Account Dr. to Voyage to			
.11	<i>Nantz</i> , & the <i>Bonadventure</i> , in Co. 4, 1.78 2 6	1.78	2	6
	Received from him sales of 14 hhds. of tallow, shipped 30th March, for Account said Co. each $\frac{1}{3}$, the Nt. Proceeds amounting to 4200 Livres Tournois, my $\frac{1}{3}$ is 1400 Livres Tournois, exchange at $12\frac{1}{2}d.$ & -		78	2 6
.12	Narrow Modes in Company 4, Dr. to <i>Abel Archer</i> ,			
.10	<i>Nantz</i> , my Account -	1.72	18	4
	Having received & the <i>Bonadventure</i> , <i>Joseph Miller</i> master, from said <i>Archer</i> , 30 pieces narrow modes, containing 2590 Aunes, to sell for Account Co. 4, the cost and charges there, being 4200 Livres Tournois, my $\frac{1}{3}$ is 1400 Livres Tournois, at $12\frac{1}{2}d.$ & is -		72	18 4
	7th			
.12	Narrow Modes in Co. 4, Dr. to Cash -	1.12	0	0
.1	Paid Duty and other Charges on said Modes -		12	-
	10th.			
	Sundries Dr. to <i>Lewis Lestock</i> of <i>London</i> , for Co. 2, our Account -	1.198	18	0
	Received from him an Invoice of 20 Ton Lead, shipped for Account said Co. on board the <i>George</i> of <i>London</i> , Capt. <i>Evans</i> master, for <i>Nantz</i> , to the address of <i>Abel Archer</i> , the Cost, &c. being 180 <i>l. English</i> , at $10\frac{1}{2}$ & Cent.		198	18 -
		l. s. d.		
.12	Voyage to <i>Nantz</i> , in Co. 2, & said ship, for } 99 9 0	99	9	0
.7	my one-half thereof 90 <i>l. English</i> , at $10\frac{1}{2}$ & } 99 9 0	99	9	0
.9	<i>Thomas Prespon</i> for his half -		198	18 0
.12	Voyage to <i>Nantz</i> & the <i>George</i> , Co. 4, Dr. to <i>Lewis Lestock</i> , my Account -	1.90	12	2
.9	Received from him Invoice of 40 pieces of Serge, shipped on board said ship to the address of <i>Abel Archer</i> there, to sell for account Co. 4, the cost being 246 <i>l. English</i> , of which my $\frac{1}{3}$ is 82 <i>l.</i> at $10\frac{1}{2}$ & cent. is -		90	12 2

DUBLIN, 12th May, 1802.

£. s. d.

. 1 Cash Dr. to Sundries - - - - - l. 103 10 0

Received from *John Archer* of *Kilkenny*, for the following sold him, viz.

	l.	s.	d.
. 8 To Rum, in Co. 2, 1 Puncheon containing } 110 gallons, at 4s. d	22	0	0
. 11 To Burgundy Wine in said Co. 1 Hhd.	24	0	0
. 6 To Sugar in said Co. for 1 hhd. Barbadoes } Nt. 10 C. at 28s. d	14	0	0
. 12 To Narrow Modes, in Co. 2, for 5 pieces, } containing 430 aunes at 2s. d	43	0	0

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18th.
. 13 Profit and Loss Dr. to Sundries - - - l. 190 1 2

. 12 Received certain advice, that the *George* of *London*, Capt *Evans*, is lost, in her way from *London* to *Nantz*; my Loss thereby is, viz.

	l.	s.	d.
. 12 To Voyage to <i>Nantz</i> , d said Ship in Co. 2. } for my $\frac{1}{2}$ 20 Ton Lead - - -	99	9	0
. 2 To Voyage to Do. d Do. in Co. 4, for my } $\frac{1}{3}$ of 40 pieces Serge, - - -	90	12	2

190 12

21st.

Lewis Lestock, *London*, my Account Dr. to Sundries

l. 69 10 8 $\frac{1}{4}$

Having received from *Abel Archer* of *Nantz*, an Invoice of 20 small pieces Brocade, containing 50 Aunes, shipped in the *Sailwell*, *Tho. Johnson* Master, for *London*; to the address of *Lewis Lestock*, to sell for Acct. Co. 4, the Cost, &c. being 3600 Livres Tournois, my $\frac{1}{3}$ is 1200 Livres Tournois, at 12 $\frac{1}{4}$ d. d is 61l. 5s. -

69 10 8 $\frac{1}{4}$

Received also by the same Post, from said *Lestock*, Sales of said Brocade, Nt. Proceeds amounting to 189l. *Eng.* my $\frac{1}{3}$ being 63l. *English*, at 10 $\frac{5}{8}$ s, is

l. s. d.

. 10 To <i>Abel Archer</i> , <i>Nantz</i> , my Account for my } $\frac{1}{3}$ first Cost - - -	61	5	0
. 13 To Profit and Loss my $\frac{1}{3}$ Nt. Gain - - -	8	5	8 $\frac{1}{4}$
	69	10	8 $\frac{1}{4}$

DUBLIN, 23d May, 1802.

		£.	s.	d.
.12	<i>John Bird</i> Dr. to Narrow Modes, in Company 4,			
	- - - - -	l.93	3	4
.12	Sold him at 6 Months, 14 pieces Do. containing 860 Aunes			
	at 2s. 2d. $\frac{1}{2}$ - - -	93	3	4
	28th.			
	Sundries Dr. to <i>John Bird</i> , -	l.93	3	4
	Received for Narrow Modes of Co. 4, sold him yesterday,			
	with liberty to discount the debt when he thought proper			
	- - - - -	l.	s.	d.
.1	Cash received from him - - -	90	7	6
.12	Narrow Modes in Co. 4, for 6 Months Disct: } allowed him - - - - -	2	15	10
		93	3	4
.5	<i>Loftus</i> and Co. of <i>Paris</i> , on our Acct. of Exa. in Co. Dr.			
	to <i>Thomas Preston</i> - - - - -	l.204	3	4
.7	For his Bill on <i>Peter Lamotte</i> , to said <i>Loftus</i> and Co. at Usa.			
.8	Remitted them this day 4000 Livres Tournois, value in			
	Account with said <i>Preston</i> , at 12 $\frac{1}{4}$ d. $\frac{1}{2}$ Livre -	204	3	4
	30th.			
	Sundries Dr. to Narrow Modes in Co. 4, l.129 0 0			
	Having taken to Acct. of Co. 2, each half, the remainder of			
	the Modes in Co. 4. viz.			
	15 Pieces containing 1290 Aunes, at 2s. $\frac{1}{2}$ -	129		
	- - - - -	l.	s.	d.
.7	<i>Thomas Preston</i> for his half - - -	64	10	0
.12	Narrow Modes in Co. 2, for my half is - - -	64	10	0
.12		129	0	0

DUBLIN, 31st May, 1802.

£. s. d.

.12	Narrow Modes, in Co. 4, Dr. to Sundries	l. 177	9	2		
	Closed said Acct. and sent each Partner an Account Sales, viz.					
			l.	s.	d.	
.8	To Commission for my Provision on 265 <i>l.</i>		6	12	7	
	3 <i>s.</i> 4 <i>d.</i> the Total Sales, at $\frac{1}{2}$ p^{r} Cent.					
.1	To Cash, for after charges (not posted till now)		0	14	11	
.3	To <i>Lewis Lestock</i> , London, his Account for his $\frac{1}{3}$ of the Nt. Proceeds		81	0	0	
.4	To <i>Abel Archer</i> , Nantz, his Acct. for his $\frac{1}{3}$ of do.		81	0	0	
.13	To Profit and Loss, for my $\frac{1}{3}$ Nt. Gain		8	1	8	
						177 9 2

.1	Cash Dr. to Sundries	l. 421	0	6		
	Received this Month p^{r} Cash-book	-	-	-	421	6

.1	Sundries Dr. to Cash	l. 12	14	11		
	Paid this Month, p^{r} Cash-book	-	-	-	12	14 11

1st June

.12	<i>Lewis Lestock</i> , of London, for Co. 2. our Acct. Dr. to					
	<i>Loftus</i> and Co. of <i>Paris</i> , our Account of Exa. in Com-					
.5	pany	l. 125	0	0		

For *George Usher* on *Michael Clancy*, my Favour at Usa. Remitted the former this Day 113*l.* 2*s.* 5 $\frac{1}{2}$ *d.* English, Exchange at 10 $\frac{1}{2}$ p^{r} Cent. is *Irish* 125*l.* for which delivered said *Usher* my Bill on the latter at Usa. his Favour, for 2400 Livres Tournois at 12 $\frac{1}{2}$ p^{r} Livre

125 —

4th.

.1	Cash Dr. to Ship <i>Bonadventure</i>	l. 45	0	0		
----	--------------------------------------	-------	---	---	--	--

.2	Settled Accounts with <i>Joseph Miller</i> , Master of said Ship, and received from him my share of the Balance of his Account of the Freight and Disbursements since December last.	-	-	-	45	—
----	--	---	---	---	----	---

DUBLIN, 7th June, 1802.

£. s. d.

Sundries Dr. *Peter Lachere* of *Rouen*, his Account

L. 188 15 7

For Balance due to me \pounds Abstract furnished him, closed by the following.

l. s. d.

.11 Said *Lacherre* our Account Co. 2, for Balance thereof, 600 livres, at 12d. \pounds } 30 0 0
 Livre

.9 *Lewis Lestock* of *London*, my Account for my Bill on himself at sight, remitted him }
 .3 Account said *Lacherre*, pursuant to his Letter of 31st ultimo, 143l. 13s. 10d. } 158 15 7
English, Exchange at $10\frac{1}{4}$ \pounds Cent.

188 15 7

10th.

.1 Cash Dr. to Sundries - - - 1.600 0 0

Received from *Anthony Archer* and Co. my proportion of Profit and part Stock in said Co. having admitted *Daniel Davis* as Partner, and our Capital to remain as at first 10,000l. viz.

l. s. d.

.13 To Profit and Loss, for my $\frac{1}{4}$ of 400l. the } 100 0 0
 Nt. Gain by Trade

.6 To Adventure in Co. with *Anthony Archer* and Co. for my $\frac{1}{4}$ of 2000l. paid in by } 500 0 0
 said *Davis*.

600

11th.

Sundries Dr. to *Benjamin Bewley* - - - 1.164 9 0

l. s. d.

.5 Adventure in Co. with *Ben. Bewley*, for 3 Chests Green Tea, and 3 Ditto Bohea, delivered me by said *Bewley*, Amount } 102 0 0
 300l. his $\frac{1}{3}$ being

.1 Cash received for Balance of his Account } 62 9 0
 \pounds Abstract furnished him this day

164 9

.13 Tea Dr. to Adventure in Co. with *Ben. Bewley* - - - 1.306 0 0

.5 For 3 Chests Green and 3 Ditto Bohea, belonging to said *Bewley* and me, taken out of his hands on my proper Account, Nt. 200 $\frac{1}{2}$ valued to - - - 306

DUBLIN, 14th June, 1802.

£. s. d.

. 3 Ship *Providence* Dr to Cash - - - 130 0 0

. 1 *David Denham*, Master of said Ship, has brought in his Account of Freights, Wages, Disbursements, &c. by the Balance whereof there appears due to him 60*l.* my $\frac{1}{2}$ whereof I have paid him, is - - - 30

18th.

Sundries Dr. to *Lewis Lestock*, *London*, his Account - - - 1212 15 10 $\frac{1}{4}$

For Balance due to me \mathcal{P} Abstract furnished him this Day, closed by the following Articles, pursuant to his Letter of the 12th Instant, viz.

l. s. d.

. 12 *Lewis Lestock* Co. 2, our Account for Balance due to him thereon, 66*l.* 17*s.* 6 $\frac{1}{4}$ *d.* } 74 4 8 $\frac{1}{2}$
Eng. Exchange at 11*d.* \mathcal{P} cent. }
. 9 Said *Lestock*, my Account for so much I }
Debit him therein 124*l.* 16*s.* 6 $\frac{1}{2}$ *d.* *Eng.* } 138 11 1 $\frac{3}{4}$
. 3 Exchange at Do. - - - }
212 15 10 $\frac{1}{4}$

21st.

Sundries Dr. to *Loftus* and Co. of *Paris*, our Account of Exchange in Company - - - 1192 12 9 $\frac{3}{4}$

For my bill on said *Loftus* and Company, at Usance, favour *Abel Archer*, of *Nantz*, remitted him this Day 3774 Liv. 3 sols. 6 den. *Tournois*, Exchange at 12 $\frac{1}{4}$ *d.* \mathcal{P} Livre, for Balance of the following :

l. s. d.

. 4 Said *Archer* his Account for 754 liv. 3 sols. } 38 9 10 $\frac{3}{4}$
6 den. due to him thereon at 12 $\frac{1}{4}$ *d.* \mathcal{P} }
. 10 Do. my Account, for 3020 Livres due to }
him thereon at 12 $\frac{1}{4}$ \mathcal{P} - - - } 154 2 11
. 5
192 12 9 $\frac{3}{4}$

DUBLIN, 23rd June, 1802.

£. s. d.

.1 Cash Dr. to Sundries in Co. 2. - l. 109 10 0

Received from *Richard Ruby*, for the following sold him:

	l.	s.	d.
.5 To Claret for 6 hhds. at 45l. per tun -	67	10	0
.6 To Hops, for 2 bags, Wt. 7 C. at 6l. per	42	0	9

109 10 --

26th.

.4 *Loftus* and Co. of *Paris*, their Account, Dr. to Do. our
Account of Exchange in Company - l. 100 14 5

.5 For balance due to me on the latter Account, carried to the
Debit in the former, per Abstract furnished this day,
1933 livres, 16 sols. 6 dens. Exchange at $12\frac{1}{2}$ per 100 14 5

.5 *Loftus* and Co. our Account of Exchange in Co. Dr. to
Sundries - l. 16 13 $10\frac{1}{4}$

.4 To said <i>Loftus</i> and Co. their Account } for their $\frac{1}{2}$ Nt Profit on the Exch. }	8	6	$11\frac{1}{2}$
.13 To Profit and Loss for my $\frac{1}{2}$ of Do. -	8	6	$11\frac{1}{2}$

16 13 $10\frac{1}{4}$

28th.

Sundries Dr. to Rum in Company 2, l. 275 12 6

Divided between *Thomas Preston* and me, the remainder
of our Rum; viz.

	l.	s.	d.
.7 <i>Thomas Preston</i> , for 7 Puncheons, contain- ing 740 Gallons at 3s 9d. per }	138	15	0
.13 Rum for 7 do. taken to my own Account, qt. 730 Galls. at 3s. 9d. per }	136	17	6

275 12

Leakage on the whole Cargo 70 Gallons.

DUBLIN, 30th June 1802.

£. s. d.

Sundries in Co. 2. Dr. to Sundries 1.577 2 0

Closed such Accounts in said Company, as are already furnished, viz,

5,6 Claret, Hops and Rum. The Total of the } 909 10 6
 — Sales amounting to - }

.7 To Thomas Preston for his Half - - - 499 15 3
 .13 To Profit and Loss, for my Half of the }
 Net Gain - - - - - } 77 6 9

577 2

Sundries Dr. to Sundries - 7.35 8 7½

For the following Articles, to be carried at once to said Preston's Account, and Profit and Loss, viz.

.7 Thomas Preston, for his half - - - 17 14 3¼
 .13 Profit and Loss, for my half - - - 17 14 3¼
 35 8 7½

.8 To Commission for my Provision on 723/18s. [the total of the Sales of the Claret, Hops, and 4 Puncheons of Rum sold in said Co. 2] at 2½ Cent. } 18 1 11¼
 .13 To Charges, for Cellarage of said Wares 15 0 0

Petty Charges paid on Do (too troublesome to be divided on each particular Account) } 2 0 0

.12 To Lewis Lestock, for Compny 2, our Account, Lost by Exchange } 0 6 8¼

35 8 7½

LEGER

DUBLIN, 30th June, 1802.

		£	s.	d.
.13	Charges Dr. to Cash, - - -	l.155	0	0
—	Laid out these 6 Months \mathcal{P} Book of Charges, viz.			
.1		l.	s.	d.
	For Ware-House Rents, and other } 25	0	0	
	Charges of Merchandize - }			
	House Rent, and House Expenses	90	0	0
	Pocket Expenses and Apparel	40	0	0
			155	
.1	Cash Dr. to Sundries - - -	l.816	19	0
—	Received this Month \mathcal{P} Cash-book - - -		816	19
.1	Sundries Dr. to Cash - - -	l.187	0	0
—	Paid this Month, \mathcal{P} Cash-book - - -		187	
End of the third JOURNAL.				
LEGER				

LEGER,

No. III.

[C.]

1802.

The ALPHABET to the LEGER, No. III.

A.	B.	C.
<p>Archer Abel <i>h. a.</i> } F°. 4 Adv. in Co. with } Ben. Bewley, } 5 Adv. in Co. with } A. Archer, &c. } 6 Archer Abel, Co. } 2, o. a. } 10 Archer Abel, m. a. } 10</p>	<p>Bills and Notes F°. 2 Bonds - 2 Bewley Ben. 4 Burgundy Wine, } Co. 2. } 11 Bencarlo Red } Wine, Co. 2. } Ff Bird, John - 12 Balance - 14</p>	<p>Cash - 1 Claret in Co. with } Thomas Preston } 5 Commission - 8 Charges - 13</p>
D.	E.	F.
F°.	F°.	F°.
G.	H.	I.
<p>General Account } F°. 1 of Wares } Hall Edward m. a. } 4 Hops in Co. 2. } 6 Hall Edward, } Co. 2, o. a. } 10</p>	<p>Hall Edward m. a. 4 Hops in Co. 2. 6 Hall Edward, } Co. 2, o. a. } 10</p>	F°.
K.	L.	M.
F°.	F°.	F°.
	<p>Lestock Lewis <i>h. a.</i> 3 Lacherre Peter <i>h. a.</i> 3 Loftus and Co. <i>t. a.</i> 4 Loftus and Co. <i>o. a.</i> } of Exch. in Co. } 5 Lestock Lewis <i>m. a.</i> 9 Lacherre Peter } Co. 2, o. a. } 11 Lestock Lewis } Co. 2. o. a. } 12</p>	

The ALPHABET to the Leger, No. III.

N.		O.		P.	
	F ^o .		F ^o .		F ^o .
Narrow Modes Co. 4.	} 12			Pike, Eben, Cork,	3
Narrow Modes Co. 2.				Pearson J. h. a. Rum	3
				Preston, Thomas	7
				Profit and Loss	13
Q.		R.		S.	
	F ^o .		F ^o .		F ^o .
		Ruby, Richard	7	Stock	1
		Rum in Co. 2.	8	Sugar	2
		Rum	13	Ship Bonadventure	2
				Ship Providence	3
				Swift and Company	3
				Sugar Co. 2.	6
T.		V.		W.	
	F ^o .		F ^o .		F ^o .
Tea, Co. 4.	9	Voyage to Rochelle	7	Wares from Leghorn	1
Tea, - - -	13	Ann & Mary Co. 2.	7	Wares from Nantz	} 11
		- to Nantz	8	Co. 2.	
		Ann Co. 2.	8		
		- to Cadiz	8		
		Co. 2.	8		
		- to Rouen	9		
		Co. 2.	9		
		- to London	9		
		maid Co. 4.	9		
		- From Cadiz to Lon			
		don			
		the St. Jago			
		Co. 2.	10		
		- from Nantz to Lon			
		don			
		the Ann and			
		Mary Co. 4.	10		
		- to Nantz	11		
		Bonad			
		venture Co. 4	11		
		- from London to			
		Nantz			
		the George			
		Co. 2.	12		
		- from London to			
		Nantz			
		the George			
		Co. 4.	12		

200 (1) LEPER, No. III.

1802	Stock	Dr.	£.	s.	d.
Jan. 1	To Sundries for the Total of my Effects and Debts passive		420	5	11½
	To Balance, being my Neat Capital	14	55	18	9 7½
			59	38	15 7

1802	Cash	Dr.	£.	s.	d.
Jan. 1	To Stock, remaining in my hands, & Leger B		1	87	12 0¼
	To do. received from my Father as a Gift		2000		
31	To Sundries received this month & Cash-book		285	3	
Feb. 23	To do. - for do. -		186	13	6
Mar. 31	To do. - for do. -		1040		
Apr. 30	To do. - for do. -		165		
May 31	To do. - for do. -		421		6
June 30	To do. - for do. -		876	19	
			5790	8	0¼

1802	Claret	Dr.	Tun.	Hhd.	£.	s.	d.
Jan. 7	To Stock remaining unsold, as & Leger B		4	2	1	135	
	To Profit and Loss, gained by this Account				13	9	
			4	2		144	

1802	Wares from Leghorn	Dr.	Chests	Florence Wine.	Oil	£.	s.	d.
Jan. 1	To Stock, for Cost of - -		50	50		1	205	
	To Profit and Loss, gained by this Account				13	34	1	
			50	50		239	1	

1802	Contra	Cr.	£.	s.	d.
Jan. 1	By sundries for the total of my effects and debts active		5766	4	8½
	By profit and loss, for my Nt. gain these 6 months past	13	172	10	10½
			5938	15	7
1802	Contra	Cr.			
Jan. 31	By Sundries paid this month @ Cash-book		2783	—	8
Feb. 23	By do. for do.		441	5	11½
Mar. 31	By do. for do.		221	—	—
Apr. 30	By do. for do.		585	11	3
May 31	By do. for do.		12	14	11
June 30	By do. for do.		187	—	—
	By balance in my hands	14	1559	15	2¼
			5790	8	0¼
1802	Contra	Cr.			
Jan. 7	By Claret in Co. 2, taken to said Acct.	Tun. Hhd. 4 2 5	144	—	—
1802	Contra	Cr.			
Jan. 1	By Stock, for sales of	Chests Florence Wine. Oil 24 17	110	9	—
5	By Sundries, delivered Benjamin Bewley for our account	26 33	128	12	—
		50 50	239	1	—

1802	Contra	Cr.	£.	s.	d.
		Barba- Refined does doub. single.			
		C. C. C.			
Jan. 1	By Stock, for Sales of	29½ 2 4	1	77	16
12	By Sundries, put into Co 2.	170½ 12 10		300	6
		200 14 14		378	2

1802	Contra	Cr.	l.	s.	d.	No.
Jan. 10	By Advent. in Company with Ben. Bewley for John Clark's Note paid him	30 0 0	1	5	30	
Feb. 5	By Sundries, for Charles Car- leton's payable 10th inst.	50 0 0	2		50	
Apr. 29	By Sundries, for John John- son's 3 Notes passed Thomas Hall					
	1 payable 1st May	50 0 0	3		50	
	1 do. 1st June	50 0 0	4		49	14 9
	1 do. 1st July	42 10 0	5		42	1 2½
May 1	By Cash, for Digby and Co. payable this Day	70 0 0	6	1	70	
	Do's payable do.	80 0 0	7		80	
					371	15 11½

1802	Contra	Cr.
Mar. 26	By Cash, received for Henry Harding's bond with Interest	1 515

1802	Contra	Cr.
June 4	By Cash, for my half the balance of freights, &c. from the master	1 45
	By balance, for ¾ of her present value	14 300
		345

1802		Ship Providence	Dr.	£	s.	d.
Jan.	1	To Stock, for half her present value	-	275	—	—
June	14	To Cash, for half the balance of account of freight, &c. paid the master	-	30	—	—
				305	—	—
1802		Swift and Company	Drs.			
Jan.	1	To Stock due me ff Leger B.	-	1	336	10
Apr.	16	To Benjamin Bewley, for my Draft on him	-	4	100	—
		To balance due to you	-	14	82	15
					519	5
1802		Lewis Lestock of London H. A.	Dr.			
Jan.	21	To Stock, due me ff Leger B.	-	224	19	2 $\frac{1}{4}$
Feb.	17	To Sundries, for your $\frac{1}{3}$ amount invoice of 170 score linen, ff the <i>Mermaid</i>	-	94	9	—
Mar.	26	To Sundries, for your $\frac{1}{3}$ amount invoice of 14 hhds. tallow, consigned <i>Abel Archer</i> , account Co. 4,	-	70	7	8
				389	15	10 $\frac{1}{4}$
1802		Peter Lacherre, Rouen, H. A.	Dr.			
Jan.	1	To Stock, due me ff Leger B.	-	1	188	15
1802		Eben Pike, Cork, H. A.	Dr.			
Jan.	1	To Stock due me ff Leger B.	-	1	14	1
1802		J. Pearson, Barbadoes, H. A. Rum	Dr.			
			Gallons.			
Jan.	1	To Stock, for Charges on	2200	1	220	—
Feb.	1	To Sundries, for after charges, and beef sent in return, as ff sales			170	9
				2200	390	9

1802	Contra	Cr.	£.	s.	d.
	By Balance for half her present value	-	14	275	—
	By Profit and Loss, lost by this Account	-	13	30	—
				305	—
1802	Contra	Cr.			
Jan. 19	By Adventure in Co. with <i>Ben. Bewley</i> for his Draft on me your Favour	-	5	160	—
Mar. 2	By Sundries, for <i>Lewis Lestock's</i> Draft on me your Favour	-		155	2
23	By <i>Loftus</i> and Company, our Exchange Account for your Draft on them	-	5	202	3 4
				519	5 4
1802	Contra	Cr.			
Apr. 14	By Tea, in Co. 4, for your $\frac{1}{3}$ Nt. Proceeds	-	9	96	—
May 31	By Narrow Modes in Co. 4, for your $\frac{1}{3}$ Nt. Proceeds	-	12	81	—
June 18	By Sundries, for Balance hereof	-		212	15 10 $\frac{1}{4}$
				389	15 10 $\frac{1}{4}$
1802	Contra	Cr.			
June 7	By Sundries, for Balance hereof	-		188	15 7
1802	Contra	Cr.			
Feb. 21	By Sundries for my Bill on you Fav. <i>E. Harvey</i>	-		14	1 4
1802	Contra	Cr.			
Jan. 1	By Stock for Sales of	-		218	1 43 12
Feb. 3	By Sundries, taken to Account Co. 2, the Remainder	-		1982	346 17
				2000	390 9

1802	Benjamin Bewley	Dr.	£.	s.	d.
Jan	1 To Stock $\frac{1}{2}$ Leger B.	-	1	63	2—
	5 To Wares from <i>Leghorn</i> , for your $\frac{1}{2}$ thereof	-	1	42	17 4
Feb.	9 To. Advent. in Co. with said <i>Bewley</i> , for my $\frac{1}{2}$ Nt. Proceeds of Florence Wine and Oil	-	5	94	—
	28 To Do. for my $\frac{2}{3}$ Nt. Proceeds of 65 Tubs Butter, $\frac{1}{2}$ the <i>William and Mary</i> , for <i>Rouen</i>	-	5	76	—
Mar	18 To Sundries, for amount of Claret, Hops and Rum payable at 3 months	-		65	—
Apr.	10 To Adventure to <i>London</i> , in Co. with said <i>Bewley</i> for my $\frac{2}{3}$ Nt. Proceeds of Spice	-	5	100	—
	24 To <i>Lewis Lestock</i> , <i>London</i> , my Account for your $\frac{1}{2}$ Amount Invoice of 5 Chests Green tea and 3 Do. Bohea	-	9	99	9—
				540	8 4
1802	Loftus and Co. Paris, <i>T. A.</i>	Dr.			
June	25 To Do. our Account of Exchange in Company, for Balance due to me in that Account brought to your Debit herein, 1933 Livres 16 sols 6 den. Exa. at $12\frac{1}{2}d$ $\frac{1}{2}$	-	4	100	14 5
1802	Edward Hall, Cadiz, <i>H. A.</i> Exa. Dr.				
Apr.	29 To Sundries for your Bill on me to <i>Thomas Hall</i>	-	133	6	11 $\frac{1}{2}$
1802	Abel Archer, Nantz, <i>H. A.</i>	Dr.			
Feb.	27 To Sundries for your $\frac{1}{2}$ Amount Invoice of 170 Score Linen, consigned <i>Lewis Lestock</i> of <i>London</i> Account Co. 4.	-	94	9	—
Mar.	30 To. Do. for your $\frac{1}{2}$ Amt. Invoice of 14 Hbds. Tallow consigned your Account said Co.	-	70	7	8
June	21 To <i>Loftus</i> and Co. our Account of Exa. in Co. for part of my Bill on them for Balance of this Acct. 754 Livres 3 sols. 6 den. Ex. $12\frac{1}{2}d$ $\frac{1}{2}$ Livre	-	5	38	9 10 $\frac{3}{4}$
				203	6 6 $\frac{3}{4}$

1802	Contra	Cr.	£.	s.	d.
Jan. 2	By Adventure in Co. with said <i>Bewley</i> , for my $\frac{2}{3}$ of Fruit	5	76	—	—
10	By Do. for my Receipt in full for Bala. hereof	5	29	19	4
Mar. 12	By Cash, for my $\frac{2}{3}$ Nt. Proceeds of Sundries, whose Sales are closed	1	170	—	—
Apr. 16	By <i>Swift</i> and Company, for my Draft on you their Favour	3	100	—	—
June 11	By Sundries, for Balance of this Acct.		164	9	—
			540	8	4
<hr/>					
1802	Contra	Cr.			
Jan. 1	By Stock, due to you $\frac{1}{2}$ Leger B.	1	28	15	5
June 26	By said <i>Loftus</i> and Co. our Acct. of Exa. in Co for your $\frac{1}{2}$ Nt. Profit on the Exa.	5	8	6	11 $\frac{1}{2}$
	By Balance due to me	14	63	12	0 $\frac{1}{2}$
			100	14	5
<hr/>					
1802	Contra	Cr.			
Jan. 1	By Stock, due to you $\frac{1}{2}$ Leger B.	1	133	6	11 $\frac{1}{2}$
<hr/>					
1802	Contra	Cr.			
Jan. 1	By Stock, due to you $\frac{1}{2}$ Leger B.	1	26	6	6 $\frac{3}{4}$
Apr. 14	By Tea in Co 4, for your $\frac{1}{3}$ Nt. Proceeds of 2 Chests Green and 3 Do. Bohea, $\frac{1}{2}$ the <i>Mermaid</i> from London	9	96	—	—
May 31	By Narrow Modes Account Co. 4, for your $\frac{1}{3}$ Nt. Proceeds of 30 Pieces, $\frac{1}{2}$ the <i>Bonadventure</i>	12	81	—	—
			203	6	6 $\frac{3}{4}$

1802		Adventure in Co. with Ben. Bewley, $\frac{1}{3}$ for <i>H. A.</i> and $\frac{2}{3}$ for <i>M. A.</i> Dr.	£.	s.	d.
Jan.	2	To said <i>Bewley</i> , for my $\frac{2}{3}$ of Oranges, Lemons and Olives, bought by him for our Account	4	76	—
	5	To Wares from <i>Leghorn</i> , for my $\frac{2}{3}$ of 26 Chs. of Flor. Wine 33 do. Oil put into Co. by me	1	85	14 8
	10	To Sundries, for $\frac{2}{3}$ Inv. of 65 Tubbs Butter shipped by him on the <i>William and Mary</i> , for <i>Rouen</i>	—	70	—
	19	To <i>Swift and Co.</i> for my $\frac{2}{3}$ Co. of 200 Pieces of Linen, shipped by him for <i>London</i>	3	160	—
Mar.	5	To Adv. in Co. with said <i>Bewley</i> , for my $\frac{2}{3}$ Invoice of Spice, received by him from <i>London</i>	5	180	—
Apr.	24	To <i>Lewis Lestock</i> of <i>London</i> , my Account for my $\frac{2}{3}$ amount invoice of 3 Chests Green and 3 Do. Bohea, received by him on our Account	9	198	18 —
June	11	To <i>Ben. Bewley</i> , for his $\frac{1}{3}$ of 3 Chests Green Tea and 3 Do. Bohea, having taken the whole to myself a. — — —	2	102	—
		To Profit and Loss, gained by this Account	13	67	7 4
				940	—

1802		Loftus and Co. of Paris, <i>O. A.</i> of Exchange Dr.	Livres	Exch.			
Jan.	4	To Cash for <i>William Warren's</i> Bill on <i>Peter Lamotte</i> — —	2500	12	1	125	—
Feb.	25	To Sundries, for <i>John Connor's</i> Bill on Do. — —	2000	12 $\frac{1}{4}$	—	102	1 8
Mar.	2	To <i>Swift and Co.</i> for your Bill on <i>Lewis Lestock</i> — —	3000	11	3	151	5 —
	27	To Ditto for their Bill on you	4000	12 $\frac{1}{4}$	3	204	3 4
May	28	To <i>Thomas Preston</i> , for his bill on <i>Peter Lamotte</i> — —	4000	12 $\frac{1}{4}$	7	204	3 4
June	26	To Sundries, for Nt. Profit on the Exchange — — —				16	13 10 $\frac{3}{4}$
			15500			803	7 2 $\frac{3}{4}$

1802		Claret in Co. with Thomas Preston, each Half, (Co. 2.) Dr.	Tun	Hhd.			
June	7	To Claret, for my Half of — —	9		1	144	—
Jan.	30	To Sundries, for the closing of this Account — — —				239	10 —
			9			383	10 —

1802	Contra	Cr.	£.	s.	d.
Feb. 1	By Cash, for my Nt. proceeds of Oranges, Lemons and Olives	I	84	—	—
9	By <i>Ben. Bewley</i> , for my $\frac{2}{3}$ Nt. Proceeds of 26 Chests of Florence Wine, and 33 Ditto of Oil	4	94	—	—
20	By said <i>Bewley</i> , for my $\frac{2}{3}$ Nt. Proceeds of Butter of the <i>William and Mary</i> for Rouen	4	76	—	—
Mar 5	By Adventure in Co. with said <i>Bewley</i> , for my $\frac{2}{3}$ Nt. Proceeds of 200 Pieces Linen	5	180	—	—
Apr. 10	By Sundries, for my $\frac{2}{3}$ Nt. Proceeds of Spice, received from <i>London</i>		200	—	—
June 11	By Tea, for 3 Chests Green Tea, and 3 Ditto Bohea, received from said <i>Bewley</i> , on my Account, amounting to	13	306	—	—
			940	—	—

1802	Contra	Livres	Exch.	Cr.	
Jan. 29	By Cash for <i>J. Morreau's</i> Bill on <i>Augustine Clark</i>	3840	12 $\frac{1}{2}$	1	200
Mar 4	By Ditto for my Bill on you to <i>William Ford</i>	3552	12 $\frac{1}{2}$	1	185
June 1	By <i>L. Lestock</i> , Co. 2, o. a. for my Bill on you to <i>George Usher</i>	2400	12 $\frac{1}{2}$	12	125
24	By Sundries, for my Bill on you to <i>Abel Archer</i>	3774			
		3s. 6den.	12 $\frac{1}{2}$	192	12 9 $\frac{1}{4}$
26	By said <i>Lofus</i> and Co. t. a. for Balance due to me herein, carried to your Debit in that Acct.	1933			
		16s. 6den.	12 $\frac{1}{2}$	4	100 14 5
		15500		803	7 2 $\frac{1}{4}$

1802	Contra	Ton.	Hhd.	Cr.	
Jan 17	By Cash, sold to <i>Richard Pike</i>	1		1	40
Feb. 18	By Sundries, sold to <i>Mat. Morden</i>	2			80
27	By Ditto sold to <i>Anthony Armstrong</i>	2			82
Mar 18	By <i>Ben. Bewley</i> , sold to Ditto		2	4	22
Apr. 27	By Sundries, sold to <i>Richard Homan</i>	2			92
June 23	By Cash, sold to <i>Richard Ruby</i>	1	2	1	67 10
		9	4		383 10

1802 Adventure in Co. with Anthony Arthur, Ben. Butler, and Constantine Cooper, each $\frac{1}{4}$ (Co. 4.) Dr.

Jan. 11 To Cash, paid my $\frac{1}{4}$ of 10,000 $\frac{1}{2}$ being the joint Capital in said Company 12500 —

1802 Sugar (in Co. 2.) Dr.

Barba- Refined
does doub. single

	C.	C.	C.			
Jan. 12 To Sugar, for my half of a Parcel put in by Thomas Preston and me	170 $\frac{1}{2}$	12	50	2	255	3—
To Balance for Sales of	50	12	16	14	215	12—
	220 $\frac{1}{2}$	24	66		470	15—

1802 Hops (in Co.) Dr.

Cwt.

Jan. 14 To Thomas Preston, for my half of	42	7	105	
June 30 To Sundries for the closing of this Account			147	
	42		252	

1802	Contra	Cr.	£.	s.	d.
June 10	By Cash, for my $\frac{1}{4}$ of 2000l. paid in by <i>Daniel Davis</i>		1	500	—
	By Balance for my $\frac{1}{5}$ of 10000l. being the joint Capital in said Company		14	2000	—
				2500	—

1802	Contra	Cr.	Barba- does single	Refined doub.	
		C.	C.	C.	
Jan. 26	By <i>Richard Ruby</i> sold him	9 $\frac{3}{4}$	4	8	7 77 13
Feb. 18	By Sund. sold <i>M. Morden</i>	10 $\frac{1}{4}$		8	62 7
27	By Do. sold <i>A. Armstrong</i>	20	8		61 12
May 14	By Cash, sold <i>John Archer</i>	10			14
	By Balance for half Cost of	170 $\frac{1}{2}$	12	50	14 255 3
		220 $\frac{1}{2}$	24	66	470 15

1802	Contra	Cr.	Cwr.	
Feb. 6	By <i>Thomas Preston</i> sold <i>D. Donovan</i>	7	7	42
18	By Sundries sold <i>Matthew Morden</i>	10 $\frac{1}{2}$		63
27	By Sundries, sold <i>Anthony Armstrong</i>	14		84
Mar 18	By <i>Ben. Bewley</i> , sold him	3 $\frac{1}{2}$	4	21
June 25	By Cash, sold <i>Richard Ruby</i>	7	1	42
		42		252

1802	Thomas Preston	Dr.	£.	s.	d.
Jan. 23	To Sundries for your $\frac{1}{2}$ amount Invoice of 5 Tons Tallow, $\text{\textcircled{P}}$ the <i>Ann and Mary</i> for <i>Rochelle</i>		75	17	—
Feb. 3	To <i>James Pearson</i> his Account Rum, for your half of 18 Puncheons, put in Co. 2	3	173	8	6
— 5	To Sundries, for your half Amount Invoice of 100 Tubs Butter, and 1000lb Tanned Leather, $\text{\textcircled{P}}$ the <i>Ann and Mary</i> , for <i>Nantz</i>		92	10	—
— 6	To Hops in Co. 2, for <i>D. Donovan's</i> Bill on you	6	42	—	—
— 18	To Sundries, for <i>M. Morden's</i> Bill on you		102	13	6
— 21	To Ditto for your half Amount Invoice of 200 Barrels Beef, $\text{\textcircled{P}}$ the <i>Rover</i> for <i>Rouen</i>		95	16	9
Mar 2	To <i>Swift and Co.</i> for your $\frac{1}{2}$ Cost of Insurance on Hides, $\text{\textcircled{P}}$ the <i>Hopewell</i> for <i>Cadiz</i>	3	1	18	6
— 15	To <i>Edward Hall</i> , Co. 2, o. a. for your $\frac{1}{2}$ amount Invoice of Goods, consigned <i>Lewis Lestock</i> of <i>London</i>	10	100	—	—
Apr. 4	To <i>Abel Archer</i> , Co. 2, o. a. for your $\frac{1}{2}$ amount Invoice of Paper and Wine, $\text{\textcircled{P}}$ the <i>Catherine</i> from <i>Nantz</i>	10	100	—	—
— 7	To <i>Peter Lacherre</i> , Co. 2, o. a. for your $\frac{1}{2}$ amount Invoice of 20 Hhds. Burgundy Wine, $\text{\textcircled{P}}$ the <i>Rover</i> Galley from <i>Rouen</i>	11	125	—	—
— 22	To <i>E Hall</i> , Co. 2, o. a. for your $\frac{1}{2}$ amount Invoice 40 Hhds. Bencarlo Wine, $\text{\textcircled{P}}$ the <i>Hopeful</i> Gal- ley from <i>Cadiz</i>	10	94	—	—
May 10	To <i>L. Lestock</i> , Co. 2, o. a. for your $\frac{1}{4}$ amount In- voice of 20 Ton of Lead, $\text{\textcircled{P}}$ the <i>George</i> for <i>Nantz</i>	12	99	9	—
— 30	To Narrow Modes, Co. 4, for your $\frac{1}{2}$ of 18 Pieces taken to Co. 2.	12	64	10	—
Jun 28	To Rum in Co. for $\frac{1}{2}$ of 14 Puncheons, taken to your Account.	8	138	15	—
— 30	To Sundries, for your $\frac{1}{2}$ Charges on Claret, Hops and Rum		17	14	3 $\frac{1}{2}$
—	To Balance due to you	14	177	7	0 $\frac{1}{2}$
			1500	10	7 $\frac{1}{4}$
1802	Voyage to <i>Rochelle</i> , per the <i>Ann</i> and <i>Mary</i> (Co. 2)	Dr.			
Jan. 23	To Sundries, for my $\frac{1}{2}$ amount Invoice of 10 Hhds. Tallow, consigned <i>James White</i> To Profit and Loss, gained hereby	13	75	17	—
			9	3	—
			85	—	—
1802	Richard Ruby	Dr.			
Jan. 26	To Sugar, Co. 2, for amount of Sundries, paya- ble at 3 Months	6	77	13	—

1802	Contra	Cr.	£.	s.	d.
Jan. 14	By Hops in Co. 2, for my $\frac{1}{2}$ of 12 bags delivered me to sell for our joint Account		6	105	—
Feb. 5	By Sundries, for Butter furnished by you, Account Co. 2			130	—
	21 By Sundries, for my Bill on you to <i>Edw. Harvey</i>			87	10
Mar 20	By <i>Abel Archer</i> , Co. 2, our Account for your $\frac{1}{2}$ Nt. Proceeds of Butter and Tanned Hides, of the <i>Ann</i> and <i>Mary</i>		10	100	—
Apr. 7	By <i>Peter Lacherre</i> , Co. 2, our Account for your $\frac{1}{2}$ Nt. Proceeds of 200 Barrels Beef, of the <i>Rover</i> Galley		11	110	—
	22 By <i>Edward Hall</i> , Co. 2, our Account for your $\frac{1}{2}$ Nt. Proceeds of Hides, of the <i>Hopeful</i> Galley for <i>Cadiz</i>		10	115	—
	29 By Sundries, for my Bill on you to <i>Thomas Hall</i>			149	11 0 $\frac{1}{4}$
May 28	By <i>Loftus</i> and Co. our Exchange Account for your Bill on <i>Peter Lamotte</i>		5	204	3 4
June 30	By Sundries, for your $\frac{1}{2}$ Nt. Proceeds of Claret, Hops and Rum			499	15 3
				1500	19 7 $\frac{1}{4}$

1802	Contra	Cr.			
Mar 7	By Cash, for my $\frac{1}{2}$ Nt. Proceeds of 10 Hhds. Tallow		1	85	—

1802	Contra	Cr.			
May 3	By Cash, received in full		1	77	13

1802

Commission

Dr.

£. s. d.

To Profit and Loss, gained by this Account 13 72 14 1 $\frac{3}{4}$

1802

Rum (in Co. 2.)

Dr.

Gallons.

Feb. 3 To *James Pearson*, his Account Rum for my half of 18 Puncheons 1882 3 173 8 6

June 30 To Sundries, for the closing of this Account - - - 190 12 -

1882 364 - 6

1802

Voyage to Nantz, per the Ann and Mary, Co. 2,

Dr.

Feb. 5 To Sundries, for my half Cost Butter and Leather, consigned *Abel Archer* - - - 92 10 -

To Profit and Loss, gained by this Account 13 7 10 -

100 - -

1802

Voyage to *Sadiz*, per the Hopeful Galley, Co. 2,

Dr.

Feb. 11 To Sundries, for my half Cost of Hides, consigned *Edward Hall* - - - 102 10 -

Mar 2 To *Swift and Company* for my half Premio of insuring said Hides - - - 3 118 6

To Profit and Loss, gained by this Account 13 10 11 6

115 - -

1802	Contra	Cr.	£.	s.	d.
		l. s. d. & C.			
Jan. 23	By Sundries, for my Provision on	148 0 0 at 2½	3	14	—
Feb. 3	By James Pearson, his Account Rum, for d.tto on	544 12 0 at ditto	3	13	12 2
11	By Voyage to Cadiz, Co. 2, for ditto on	200 0 0 at ditto	8	5	—
21	By Sundries, for ditto on	187 0 0 at ditto		4	13 6
27	By ditto for ditto on	276 8 9½ at ditto		6	18 2½
Mar 30	By ditto for ditto on	206 0 0 at ditto		5	3 —
Apr. 14	By Tea, in Co. 4, for ditto on	357 10 0 at ditto	9	8	18 9
May 31	By Narrow Modes, Co. 4, for ditto on	265 3 4 at ditto	12	6	12 7
June 30	By Sundries, for ditto on	723 18 0 at ditto		18	1 11¼
				72	14 1¾
1802	Contra	Cr.			
Feb. 27	By Sundries, sold Anthony Armstrong	222 Gallons.		44	8 —
Mar 18	By Ben. Bewley, sold him	110	4	22	—
May 14	By Cash, sold John Archer	110	1	22	—
June 28	By Sundries, divided between Thomas Preston and me	1470		275	12 6
	Leakage on the Whole	70			
		1982		364	— 6
1802	Contra	Cr.			
Mar 20	By Abel Archer, Co. 2, our Account for my half Nt. Proceeds of Butter		10	100	—
1802	Contra	Cr.			
Apr. 22	By Edward Hall, Co. 2, our Account for my half Nt. Proceeds of Hides		10	115	—

1802		Tea in Co. with Lewis Lestock of London, and Abel Archer of Nantz, each One-third		Dr.		£.	s.	d.
				Green	Bohea.			
Feb.	14	To Lewis Lestock, London, my Account for my $\frac{1}{3}$ Invoice received of the <i>Mermaid</i>	-	400	600	9	92	8
	15	To Cash, paid Duty, &c.	-			1	60	
Apr.	14	To Sundries, for the closing of this Account	-				205	2
							357	10
1802		Lewis Lestock, London, M. A. Dr.						
				English.	Ex.			
Apr.	19	To Sundries, for my $\frac{1}{3}$ Nt. Proceeds of 170 Score of Linen and 20 Pipes of Brandy, Account Co. 4	198	0	0	10	5	9
May	21	To Sundries, for my $\frac{1}{2}$ Nt. Proceeds of 20 Pieces Brocade, Acct. said Co.	63	0	0	10	5	8
June	7	To Peter Lacherre, his Account for my Bill on you, Account said Lacherre	143	13	10	10	1	7
	1	To said Lestock, his Acct. for so much I Debit you herein, pursuant to your Letter of the 12th Inst.	124	16	6	11	3	1
				529	10	4	58	2
1802		Voyage to Rouen, per the Rover, Co. 2,		Dr.				
Feb.	21	To Sundries, for my half Cost, &c. of Beef, consigned Peter Lacherre, for said Co.	-	-	-	95	16	9
		To Profit and Loss, gained by this Account	-	-	-	13	14	3
							110	
1802		Voyage to London, per the Mermaid, Co. 4,		Dr.				
Feb.	27	To Sundries, for my $\frac{1}{3}$ of Linen, consigned Lewis Lestock	-	-	-	94	9	
		To Profit and Loss, gained by this Account	-	-	-	13	12	1
							107	6

1802	Contra	Cr.	£.	s.	d.
		Green Bohea			
Feb. 25	By <i>Loftus</i> and Co. our Account of	lb			
	Exchange in Co. sold <i>Will. Ford</i>	200	5	70	—
Mar 10	By Gen. Acct. Wares, sold said <i>Ford</i>	200	10	70	—
Apr. 2	By Bills and Notes, sold <i>J. Johnson</i>	200	2	142	10
13	By Sundries, sold <i>Chr. Kingston</i>	200		75	—
		400		357	10
		600			

1802	Contra	Cr.	£.	s.	d.
		English.			
		l. s. d.			
Feb. 14	By Tea in Co. 4, for my $\frac{1}{3}$				
	Amt. Invoice of 2 Chests				
	Green Tea and 2 ditto				
	Bohea, & the Mermaid	84 0 0	10	9	92 8
Apr. 24	By Sundries, for my Bill on				
	you to <i>M. Clancy</i> -	270 0 0	10 $\frac{1}{2}$		298 7
May 10	By Voyage from London to				
	<i>Nantz</i> , in Co. 4, for my $\frac{1}{3}$				
	Amount Invoice of 40				
	Pieces Serge, consigned				
	by you to <i>Abel Archer</i>	82 0 0	10 $\frac{1}{2}$	12	90 12 2
	By Balances due to me -	93 10 4 $\frac{1}{2}$	8 $\frac{1}{2}$	14	101 6 2 $\frac{3}{4}$
	By Profit and Loss, lost by				
	Exchange - -		13		3 4 9 $\frac{1}{4}$
		529 10 4 $\frac{1}{2}$			585 18 2

1802	Contra	Cr.	£.	s.	d.
Apr. 7	By <i>Peter Lacherre</i> , Company 2, our Account,				
	for my half Nt. Proceeds of Beef -		11	110	—

1802	Contra	Cr.	£.	s.	d.
Apr. 19	By <i>Lewis Lestock</i> , my Account for my Nt. Pro-				
	ceeds of Linen - - - -		9	107	6 1 $\frac{1}{2}$

1802		General Account of Wares		Dr.		£.	s.	d.
Mar	10	To Sund for 6 Hhds. Tallow bought of <i>W. Ford</i>				84	—	—
<hr/>								
1802		E. Hall of Cadiz, for Co. 2, <i>O. A.</i>		Dr.				
				Dollars Exch.				
Apr.	22	To Sundries, for Nt. Proceeds of 210 <i>C. Hides</i> , & the <i>Hopeful Galley</i>		1150	4	230	—	—
	29	To Ditto for your Bill on me to <i>Thomas Hall</i> - - -		790	4	158	—	—
				1940	—	388	—	—
<hr/>								
1802		Voyage from Cadiz to London, per the <i>St. Jago</i> , <i>Diego Perez</i> , Master, Co. 2,		Dr.				
Mar	15	To <i>Edward Hall</i> , our Account Co. 2 for my $\frac{1}{2}$ Amt. Invoice of Wine consigned to <i>L. Lestock</i>				100	—	—
<hr/>								
1802		Abel Archer, Nantz, Co. 2, <i>O. A.</i>		Dr.				
				Livres Exch.				
Mar	20	To Sundries, for Nt. Proceeds of Butter and Leather - -		4000	12	200	—	—
<hr/>								
1802		Voyage from Nantz to London, per the <i>Ann and Mary</i> , Co. 4,		Dr.				
Mar	28	To <i>Abel Archer</i> my Acct. for my $\frac{1}{3}$ Amt. Invoice of 20 Pipes Brandy, consigned <i>Lewis Lestock</i>				98	—	—
		To Profit and Loss, gained hereby -				13	14	$7\frac{1}{2}$
						111	14	$7\frac{1}{2}$
<hr/>								
1802		Abel Archer of Nantz, <i>M. A.</i>		Dr.				
				Livres Exch.				
May	6	To Voyage to said place, & the <i>Bonadventure</i> , Co. 4, for my $\frac{1}{3}$ Nt. Proceeds of 14 Hhds. Tallow		1500	$12\frac{1}{2}$	78	2	6
June	1	To <i>Lqftus</i> and Co. for part of my Bill on them, for Balance of this Account - -		3220	$12\frac{1}{4}$	154	2	11
				4520	—	232	5	5

1802	Contra	Cr.	£.	s.	d.
Mar 20	By Sundries for said Tallow, consigned <i>A. Archer</i>		84	—	—
1802	Contra	Cr.			
		Dollars Exch.			
Mar 15	By Sundries, for Amount Invoice of Wines, consigned <i>Lewis Lestock</i> of <i>London</i>	1000 4	200	—	—
Apr. 22	By Do. for 40 Pipes Bencarlo Wine & the <i>Hopeful Galley</i>	940 4	188	—	—
		1940	388	—	—
1802	Contra	Cr.			
	By Balance for my half of Wine in <i>Lewis Lestock's</i> hands		14	100	—
1802	Contra	Cr.			
		Livres Exch.			
Apr. 4	By Sundries, received for Account Company 2	4000 12	200	—	—
1802	Contra	Cr.			
Apr. 19	By <i>Lewis Lestock</i> , my Account, for my $\frac{1}{2}$ Nt. Proceeds of 20 Pipes Brandy		9	111	14 7
1802	Contra	Cr.			
		Livres Exch.			
Mar 28	By Voyage to <i>London</i> , Co. 4, for my $\frac{1}{2}$ Amt. Invoice of 20 Puncheons Brandy, addressed <i>Lewis Lestock</i>	1920 12 $\frac{1}{4}$ 10	98	—	—
May 6	By Narrow Modes, Co. 4, for my $\frac{1}{2}$ Amount Invoice of 30 pieces, & the <i>Bonadventure</i>	1400 12 $\frac{1}{2}$ 12	72	18	4
21	By <i>Lewis Lestock</i> my Acct. for my $\frac{1}{2}$ Amt. Inv. of 20 Pieces Brocade consigned said <i>Lestock</i> , Ac. Co. 4	1200 12 $\frac{1}{2}$ 9	61	5	—
	By Profit and Loss, lost by Exch.			2	1
		4520	232	5	5

1802	Voyage to Nantz, per the Bonadventure, Co. 4,			Dr.			£.	s.	d.
Mar 30	To Sundries, for my $\frac{1}{3}$ of Tallow, consigned <i>Abel Archer</i>						70	7	3
	To Profit and Loss, gained hereby						13	7	14
							78	2	6
1802	Wares from Nantz, Co. 2,			Dr.					
Apr. 4	To <i>Abel Archer</i> , Co. 2, our Account for my half of			Paper. Bales.	Anj. Wine. Tun.		10	100	
	To Cash, paid Duty, &c.			30	10		1	200	
							300		
1802	Burgundy Wine, Co. 2,			Dr.					
Apr. 7	To <i>Peter Lacherre</i> , Co. 2, our Account, for my half of						20	11	125
	To Cash, paid Duty, &c.						1	85	
	To Balance, for Sales of						3	14	72
							23	282	
1802	P. Lacherre, Rouen, Co. 2, O. A.			Dr.					
Apr. 7	To Sundries, for Nt. Proceeds of 200 Barrels Beef, of the <i>Rover</i> Galley						4400	12	220
June 7	To <i>Peter Lacherre</i> , his Account for Balance due to me herein, carried to your Credit in that Account						600	12	3
							5000		250
1802	Bencarlo Red Wine, Co. 2,			Dr.					
Apr. 22	To <i>Edward Hall</i> , Cadiz, for Company 2, our Account, for my half Cost of						40	10	94
	To Cash, paid Duty, &c.						1	300	
							40	394	

1802	Contra	Cr.	£.	s.	d.
May 6	To <i>Abel Archer</i> , my Account, for my share Nt. Proceeds said Tailow	10	78	2	6
<hr/>					
1802	Contra	Cr.			
Apr. 4	By Balance, for my half Cost of Duty, &c.	Paper. Adj. Wine. Bales Tun. 30 10 14	100		
			200		
			300		
<hr/>					
	Contra	Cr.			
Apr. 17	By Sundries, sold <i>Richard Homan</i>	Hhds 2	48		
May 14	By Cash, sold <i>John Archer</i>	1 1	24		
	By Balance, for half Cost and Duty	20 14	210		
		23	282		
<hr/>					
1802	Contra	Cr.			
Apr. 7	By Sundries, for Amount Invoice of 20 Hhds. Burgundy, & the Rover Galley	Livres Exch. d. 5000 12	250		
<hr/>					
1802	Contra	Cr.			
Apr. 22	By Balance, for my half cost of Duty, &c.	Pipes. 40 14	94		
			300		
		40	394		

1802		Narrow Modes, Co. 2,	Dr.	£.	s.	d.
			Aunes.			
May	6	To <i>Abel Archer</i> my Acct. for my $\frac{1}{2}$ Cost, &c. of - - -	2580	10	72	18 4
	7	To Cash, paid Duty, &c. - - -		1	12	—
	23	To <i>John Bird</i> , for 6 Months Discount allowed him - - -		12	2	15 10
	31	To Sundries for the closing of this Acct. - - -			177	9 2
			2580		265	3 4
<hr/>						
1802		L. Lestock, London, Co. 2, O. A. Dr.	English Exch.			
June	1	To <i>Loftus</i> and Co. our Account of Exchange in Co. for <i>George Usher's</i> Bill on <i>Michael Clancy</i> - - -	113 2 5 $\frac{1}{4}$	10 5	125	—
	18	To said <i>Lestock</i> his Acct. for Balance hereof carried to your Credit in that Acct. - - -	66 17 6 $\frac{3}{4}$	11 3	74	4 8 $\frac{1}{2}$
			180 0 0		199	4 8 $\frac{1}{2}$
<hr/>						
1802		Voyage to London from Nantz, per the George, Captain Evans, Co. 2, Dr.				
May	10	To <i>Lewis Lestock</i> for Co. 2, our Account for my half 20 Ton Lead, consigned <i>Abel Archer</i> - - -		12	99	9 —
<hr/>						
1802		Voyage from London to Nantz, per the George, Captain Evans, Co. 4, Dr.				
May	10	To <i>Lewis Lestock</i> , my Acct. for my $\frac{1}{2}$ 40 Pieces Serge, consigned <i>Abel Archer</i> - - -		9	90	12 2
<hr/>						
1802		John Bird	Dr.			
May	23	To <i>Narrow Modes</i> in Co. 4, sold him at 6 Months - - -		12	93	3 4
<hr/>						
1802		Narrow Modes, Co. 2,	Dr.			
May	30	To <i>Narrow Modes</i> , Co. 4, for my half of - - -	1290		64	10 —

1802	Contra	Cr.	£.	s.	d.
		Aunes.			
May 14	By Cash, sold <i>John Archer</i> - -	430	1	43	—
23	By <i>John Bird</i> , sold him - -	860	12	94	3 4
30	By Sundries taken to Account Co. 2	1290		129	—
		2580		265	3 4

1802	Contra	Cr.	£.	s.	d.
		English Exch.			
May 10	By Sundries, Amt Invoice of 20 Ton Lead, consigned <i>Abel Archer</i> of Nantz, 40 the <i>George</i> -	l. s. d. 180 0 0 10½		198	18 —
June 30	By Sundries, lost by Exch.			6	8½
				199	4 8½

1802	Contra	Cr.	£.	s.	d.
May 18	By Profit and Loss, for Amount of my half said Lead, said Ship being lost - -	13		99	9 —

1802	Contra	Cr.	£.	s.	d.
May 18	By Profit and Loss, for my half said Serge, said Ship being lost - - -	13		90	12 2

1802	Contra	Cr.	£.	s.	d.
May 23	By Sundries, in full - - -			93	3 4

1802	Contra	Cr.	£.	s.	d.
	By Balance for my half of - -	Aunes. 1290	14	64	10 —

1802	Tea	Dr.	£.	s.	d.
June 11	To Adventure in Co. with Ben. Bewley, taken out of his hands on my Account - -	Green Bohea. lb lb 600 600	306	—	—
1802	Rum	Dr.			
June 28	To Rum in Co. 2, taken to my Account from said Company - -	Gallons. 730	8 136 17	6	
1802	Charges	Dr.			
June 30	To Cash, paid these 6 Months, as pp Book of Charges - - - -		1 155	—	—
1802	Profit and Loss	Dr.			
May 18	To Sundries, for amount of Wares, lost in the George for Nantz - - -		190	1	2
June 30	To Sundries, for my half Charges thereon		17	14	3 $\frac{3}{4}$
	To Ship <i>Providence</i> , lost thereby -	3	30	—	—
	To <i>Lewis Lestock</i> , my Acct. lost by Exchange	9	3	4	9 $\frac{1}{2}$
	To <i>Abel Archer</i> , my Acct. lost by Exchange	10		2	1
	To Charges, laid out these 6 Months -	13	140	—	—
	To Stock, for my Nt. Gain - -	1	172	10	10 $\frac{1}{2}$
			553	13	1 $\frac{1}{4}$

1802	Contra	Cr.	£.	s.	d.
		Green. Bohea Hb Hb 600 600	14	306	—
1802	Contra	Cr.			
		Gallons. By balance remaining unsold 730	14	136	17 6
1802	Contra	Cr.			
June 30	By Sundries, for cellarage due me on claret, hops, &c. of Company 2		13	15	—
	By Profit and Loss, expended the last 6 months		13	140	—
				155	—
1802	Contra	Cr.			
Apr. 14	By Tea, Co. 4 for my $\frac{1}{3}$ Nt. gain on do.		9	3	12
May 21	By Lewis Lestock, my account for my $\frac{1}{3}$ of Nt. gain on Brocades		9	8	5 8 $\frac{1}{2}$
31	By Narrow modes, Co. 4, for my $\frac{1}{3}$ of Nt. gain on do.		12	8	1 8
June 10	By Cash, for my $\frac{1}{4}$ of 400l. Nt. gain by trade in C. with A. Arthur, and Co.		1	100	—
	By Loftus and Co. our Account of Exchange in Co. for my $\frac{1}{2}$ Nt. gain by Exchange,		4	8	6 11 $\frac{1}{2}$
	By Sundries, for my $\frac{1}{2}$ gain on claret, hops, &c. in Co. 2			77	6 9
	By Claret - - - gained thereby		1	9	—
	By Wares from Leghorn - do.		1	34	1
	By Sugar - - do.		2	29	2
	By Bills and Notes - do.		2	1	4 $\frac{1}{2}$
	By Bonds - - do.		2	15	—
	By Ship Bonadventure - do.		2	45	—
	By Adv. in Co. with B. Bewley, do.		5	67	7 4
	By Voyage to Rochelle, Co. 2, do.		7	9	3
	By Commission - do.		8	72	14 7 $\frac{1}{2}$
	By Voyage to Nantz, Co. 2, do.		8	7	11
	By Voyage to Cadiz, Co. 2, do.		8	10	10 6
	By Voyage to Rouen, Co. 2, do.		9	14	3 3
	By Voyage to London, Co. do. & Mer, do.		9	12	17 1 $\frac{1}{2}$
	By Voy. to do. C. do. & St. Jago, do.		10	13	14 7 $\frac{1}{2}$
	By Voyage to Nantz, Co. 4, do.		11	7	14 10
				553	13 2 $\frac{1}{2}$

1802

Balance

Dr.

£ s. d.

To Cash, remaining in my hand	-	1	1559	15	2 $\frac{1}{4}$
To Ship <i>Bonadventure</i> , for $\frac{3}{4}$ of her present value	-	3	300	-	-
To Ship <i>Providence</i> , for her present value	-	3	275	-	-
To <i>Loftus</i> and Co. <i>Paris</i> , their Account due me	-	4	63	12	0 $\frac{1}{2}$
To Adventure in Co. with <i>A. Arthur</i> and Co. for my $\frac{1}{5}$ of 10,000 <i>l.</i>	-	6	2000	-	-
To Sugar in Co. 2 for my half the cost of Sundries	-	6	255	3	-
To <i>Lewis Lestock</i> , my account, for balance due to me 92 <i>l.</i> 10 <i>s.</i> 4 $\frac{1}{2}$ <i>d.</i> <i>Eng.</i> at 8 $\frac{1}{3}$ p^r Cent.	-	9	101	6	2 $\frac{3}{4}$
To Voyage to <i>London</i> , Company 2, for my half wines, in <i>Lewis Lestock's</i> hands	-	10	100	-	-
To Wares from <i>Nantz</i> , company 2, for my half wine and paper.	-	11	100	-	-
Duty, &c.	-	-	200	-	-
To Burgundy wine, Co. 2, for my $\frac{1}{2}$ 20 pipes	-	11	125	-	-
Duty, &c.	-	-	85	-	-
To Bencarlo red wine, Company 2, for my half of 40 pipes	-	11	94	-	-
Duty, &c.	-	-	300	-	-
To Narrow modes in Co. 2, for my $\frac{1}{2}$ of 1200 Aunes	-	12	64	10	-
To Tea, remaining unsold 600 p^r Green and 600 p^r Bohea	-	13	305	-	-
To Rum remaining unsold 730 gallons	-	13	136	17	6

6066 4 -

1802

Contra

Cr.

£. s. d.

By <i>Swift</i> and Company, for balance due them	3	82	15	4
By Sugar Co. 2, for sales of 50 $\frac{1}{4}$ cwt. Barba-				
does 12 cwt. single, 16 cwt. double refined	6	215	12	—
By <i>Thomas Preston</i> , due him	7	177	7	0 $\frac{1}{2}$
By Burgundy wine, Co. 2, for sales of 3 hhds.	11	72	—	—
By Stock, being my Neat capital	1	5518	9	7 $\frac{1}{2}$

6066 4 —

END

OF THE

THIRD SET.

FORM

OF THE CHIEF

AUXILIARY BOOKS

AS NOW USED

IN THE MOST EMINENT

COUNTING HOUSES.

BILL

Dr.

Bills

Recd. No.	Drawers.	On or to whom payable.	Date.	Sight.	Accep.	Due.	From whom received.	
1801.								
Jan. 21	1	E. Elliot	To my Order,	Jan. 21	2 Months	—	Mar. 24	E. Elliot 1017.
May 4	2	R. Pike	To Ditto,	May 4	6 Months	—	Nov. 7	Rich. Pike —
Sept. 2	3	L. Lestock	On T. Preston	Aug 20	21 Days	Aug 27	Sept. 20	L. Lestock Eng. 160
Oct. 26	4	T. Bell	On S. Spence,	Oct. 26	—	—		Thos. Bell Liv. 250
Nov. 16	5	J. Clarke	To R. Ruby,	Oct. 7	3 Months	—	1801. Jan. 10	Rich. Ruby 301.

Dr.

Bills

Date. Paid.	No.	Discharged.	£.	s.	d.
1801.					
Oct. 14	1	To Swift and Co. for my Draft	100	—	—
May 2	2	To Sundries, sold Richard Ruby	61	14	—
			161	14	—

Dr.

Bills

Date.	Discharged.	£.	s.	d.
1801.				
Feb. 10	To Swift and Co for my Draft	250	—	—
Mar. 20	To Sundries, discounted to Chr. Kingston, for	155	14	$\frac{1}{2}$
Sept. 24	To P. Lacherre, Rouen, H. A. Burgundy Wine	38	—	—
	To Profit and Loss, gained hereby	4	13	—
		497	14	$\frac{1}{2}$

N. B. Add three Days of Grace to all Bills and Notes when

BOOK.

and Notes Cr.

Ex. or Dis.	£.	s.	d.	Disposed of.	Ex. or Dis.	£.	s.	d.
D. 6 per 100	—	—	—	1801 Mar 20 By note pay. pass- ed Chr. Kingston	—	—	—	—
—	65	12	6	May 24 By cash discounted	65	12	6	dis. 6 per 63 17 8
Ex. 10 ⁵ / ₈	177	—	—	Oct. 20 By Cash	—	—	—	177
Ex 12d.	13	—	5	26 By. Abel Archer, Liv	—	—	—	—
D. 6 per 29 14 7	—	—	—	Nantz, M. A. 250	—	—	—	Ex 12d. 13 — 5
—	—	—	—	Dec. 31 By Balance 30	—	—	—	dis. 6 per 29 14 7
—	—	—	—	By Profit and Loss	—	—	—	—
—	—	—	—	lost hereby	—	—	—	14 10
—	385	7	6	—	—	—	—	385 7 6

Payable Cr.

No.	Drawers.	Whose fa- vour.	Date.	Sight.	Accept.	Due.	£.	s.	d.
1	E Pike	T. Bell	Oct. 9	Sight	—	—	100	—	—
2	Loftus & Co.	R. Ruby	April 2	Usance	—	May 5	61	14	—
—	—	—	—	—	—	—	161	14	—

Payable Cr.

No.	My Notes	Whose Favour.	Date.	Sight.	Due.	£.	s.	d.
1	Passed	David Denham	Jan. 12	1 Mon.	Feb. 15	250	—	—
2	Passed	Christopher Kingston	Mar. 12	6 Mon.	Sept. 15	159	14	4 ¹ / ₂
3	Passed	William Walker	Aug. 12	1 Mon.	24	88	—	—
—	—	—	—	—	—	497	14	4 ¹ / ₂

they fall due; those on Sight or on Demand excepted.

				l.f.	£.	s.	d.
1801	Chests						
	W.	H.					
Dec. 1	2		Sold <i>James Wyville</i> at 4 months	17			
			No. 1 and 2, two whole chests amounting				
			⌘ Waste-book to - - -		128	16	—
5			Sold <i>George Hutchinson</i> for Cash	2			
	4		No. 4, 5, 6, 7, four half Chests amounting				
			⌘ Waste-book to - - -		164	—	—
12			Sold <i>Richard Selby</i> at 4 months	39			
	1	2	No. 3, 8, 9, one whole and two half				
	—	—	Chests amounting ⌘ Waste-book to		157	10	—
	3	6			450	6	—

1801							
May 17			Sold <i>Thomas Fleetwood</i> at 9 Months	81			
			10 Planks Mahogany, measuring ⌘ Waste-				
			book, 958 feet, at 8d. ⌘ - - -		31	18	2
June 1			Sold <i>William Meredeth</i> , Scale Weight, 4 months,	34			
			3 Butts Currants, Weight Nt. ⌘ Waste-book,				
			49 C. 1 qr. 10 lb. at 38s. ⌘ C. - - -		93	14	10
					125	13	6

INVOICE-BOOK.

INVOICE of 40 Tubs and 10 full bound Firkins of Butter, shipped for
Bordeaux, in *L'Esperance*, *Pierre Valois* Master, to Address of *B. C.*
 there, for his Account and Risk.

	C. q. lb. Tare	No	C. q. lb. Tare	No	C. q. lb. Tare	£. s. d.
B. C. Δ No. 1.	1 2 26 30	11	1 1 2 26	21	1 2 19 27	
	1 1 26 33		1 1 23 34		1 0 18 2	
No. 1 to 50.	1 0 2 25		2 0 4 34		1 2 25 24	
	1 1 23 34		1 1 23 36		1 3 9 32	
	1 3 0 33		1 2 2 30		1 3 15 29	
	1 2 0 37		1 2 22 29		1 0 17 2	
	1 2 0 34		1 2 17 28		1 3 0 29	
	2 0 8 32		1 2 23 26		1 0 0 2	
	1 1 21 34		1 0 18 25		1 1 21 30	
	1 2 2 24		1 2 13 30		1 1 16 30	
Allowance at Beam } 2lb per Cask 20			20		20	
	15 1 24 336		15 2 7 318		15 0 0 303	

Firkins					
No.	C. q. lb. Tare.	No.	C. q. lb. Tare.	Totals.	
51	1 1 11 31	41	0 2 23 13	C. q. lb. Tare.	
	1 1 16 25		0 2 26 14	15 1 24 336	
	1 3 0 32		0 2 26 15	15 2 7 318	
	1 2 8 27		0 2 21 14	15 0 0 142	
	1 1 11 29		0 2 22 14	14 3 21 299	
	1 2 2 29		0 2 21 14	7 0 19 142	
	1 1 8 24		0 2 24 14		
	1 2 8 24		0 2 26 15		
	1 2 23 28		0 2 26 14		
	1 1 18 30		0 2 28 15		
Beam 2 lb. per20				68 0 15 1398	
				12 1 26	

14 3 21 299 7 0 19 142 Nt. 55 2 17 at 42s per C. 116 17 5

Charges.

	l. s. d.
Duty 11. 7s. 7d. Fees at Entry 10s 0½d.	1 17 7½
Carriage to Yard and to Quay, and Shipping	0 8 4
Coopering 5d. per Tub, 16s. 8d. Salt and Paper 2s. Firkins 3d. } per 2s. 6d.	1 1 2
Porters receiving and delivering, at 4s. 2d. Postage 1s.	0 5 2
	5 12 3½
Commission 2½ per Cent.	120 9 8½
Errors and Omissions excepted.	3 0 2
	123 9 10½

Dublin, 16th November, 1801,

A B.

INVOICE-BOOK.

INVOICE of two Lots containing three whole and six half Chests Singlo Tea, bought by *E. B.* at the East India Company's last Sale, and forwarded to *C. D. Chester*, to be consigned to *A. B. Dublin*, for his Account and Risk.

				£.	s.	d.
F. 93. No. 754	B 1	C. q. lb.				
756	2	1 3 0				
822	3	1 5 10				
			5	1	12	
			3	23	Tare and Draft.	
			4	1	17	Suttle 493 lb.
E. I. C. Allowance 4½ lb. for 116 18½ Trett.						
			74½	at 5s. 8d.	134	10 3
			Discount 6½ per Cent.		8	14 10
					25	15 5
F. 76. No. 1439	B. 4	C. q. lb.				
40	5	0 3 17				
1	6	0 3 17				
3	7	0 3 16				
4	8	0 3 17				
1990	9	0 3 16				
			5	1	15	
			1	0	14	Tare and Draft.
						Suttle lb. 477
			18½	Trett.		
			458½	at 7s. 7d.	173	18 10
			Discount 6½ per Cent.		11	6 1
					162	12 9
Charges.						
Part of the Entry, Bond, and Searcher's Fees					0	12 6
Casing and Lot Money					2	4 0
Officers 1s. Porters at the India Warehouse 1s					0	2 0
Cartage to the Quay and Inn 6s Sealing 1s.					0	7 0
Warfage 1s. 9d. Loading and unloading 1s 6d.					0	3 3
Brokerage for entering and forwarding					0	5 0
for buying at the Company's Sales at ½ per Cent.					1	8 9
					5	2 6
					293	10 8
My Commission at 2 per Cent.					5	17 4
Errors and Omissions excepted					299	8 0
London, October 15th, 1801,						
E. F.						
Charges in Chester.						
Carriage 10 Cwt. 3 qrs. 18 lb. at 7s. per Cwt.					3	16 4
Entry, Cocket, Duplicate, and Searchers					0	5 6
Carriage to Parkgate, and Portorage					0	10 6
Postage 1s. 4d. Commission 9s.					0	10 4
					5	2 8
					304	10 8
British Exchange at Par					25	7 9½
					329	18 2½

INVOICE-BOOK.

INVOICE of 13 Bales, containing three hundred and sixty tanned Hides, shipped for *Cadiz*, in *Nostra Signora Succora E. Almas of Lisbon*, *Joachim De Bensim*, Master, to Address of *C. B. and Company* there, for their Account and Risk, *viz.*

H.	C. q. lb.	H.	C. q. lb.	H.	C. q. lb.
10	2 2 26	10	2 3 5	10	2 1 5
C. + B. 10	2 2 3	10	2 3 18	10	2 3 14
1 to 18 10	2 3 4	10	2 2 15	10	2 0 4
10	2 2 27	10	2 0 4	10	2 1 4
10	3 0 1	10	2 1 27	10	2 1 7
10	2 2 2	10	2 3 15	10	2 3 15
10	2 3 16	10	2 2 18	10	2 3 13
10	2 3 4	10	2 1 15	10	2 2 15
10	2 3 5	10	2 2 5	10	2 3 5
10	2 2 8	10	2 3 1	10	2 2 13
10	2 3 4	10	2 3 15	10	2 2 15
10	2 1 27	10	2 2 11	10	2 0 0
120	23 2 15	120	32 3 16	120	31 0 26

	C. q. lb.	d.	£.	s.	d.
120 Hides Wt. 32 2 15 is 3655 Suttle 1½ at 7¼		7¼	110	8	2¾
120 Ditto Wt. 32 3 16 is 3684 ————— at 7½		7½	115	2	6
120 Ditto Wt. 31 0 26 is 3498 ————— at 7¾		7¾	107	9	9¾

CHARGES.			£.	s.	d.
Duty	-	-	333	0	6½
Fees at Entry	-	-			
3 qrs. 1 ½ Packing Rope, at 3½d. 4½ lb.	-	-			
Packers 8d 4½ Score	-	-			
Crane Charges	-	-			
Carriage to Quay and Shipping 15s. Quay Porters 2s. 2d.	-	-			
Brokerage 3d. 4½ Hide	-	-			
			16	2	4½

Commission 2 4½ Cent.

Errors and Omissions excepted

Dublin, 16th Nov. 1801,

A. B.

EXAMPLES

OF THE

USUAL TRANSACTIONS.

IN

MERCHANTS' ACCOUNTS.

The Ordinary Negotiations of Merchants are,

1. BUYING and Selling.
2. Receiving and Paying.
3. Assigning and Counter-balancing Accounts.*
4. Drawing and Remitting.
5. Discounting Debts Active and Passive.
6. Receiving and passing Bills of Exchange, and the like, with Discounts.
7. Insuring Active and Passive.
8. Lending and borrowing Money on Bottomry.
9. Lending and borrowing Money at Interest.
10. Buying Houses and Land, and setting or selling them.
11. Buying Ships and freighting them, or letting them out to Freight.
12. Shipping of Wares to Sea, and receiving Wares from Sea.
13. Protesting and Paying Protested Bills for the honour of the Drawer or Endorser; all which, or many at least, may be for either my own Account, or for an Employer's Account, or for myself and others in Company.

Other Petty Transactions are,

1. Making or receiving Abatements for defect in Goods.
 2. Giving or receiving Security for old Debts.
 3. Buying Goods and selling them immediately.
 4. Wagering, Promising, making forehand Bargains.
 5. Making or receiving Presents.
 6. Finding or Losing.
 7. Posting Debts, as desperate, and receiving Payment.
-

* But this Term, *Counter-balancing*, is not used by many.

QUESTIONS

OF THE

FIRST SET OF BOOK-KEEPING.

Proper ACCOUNTS Domestic.	Acting Persons are,
1 A. buys from B. Brandy worth £.50 and pays him in ready money. How shall I post it?	A. B.
2 A. buys from B. £.60 worth Tobacco, for the like value in Rum	A. B.
3 A. buys from B. £.70 worth Hops, for which he gives B. his Promissory Note	A. B.
4 A. buys from B. £.80 worth Hides, for which he gives B. C's Promissory Note	A. B.
5 A. buys from B. £.90 worth Sugar, for which he gives B. an accepted Bill he had on C.	A. B.
6 A. buys from B. £.100 worth Tea, for which he gives to B. B's own Promissory Notes	A. B.
7 A. buys from B. £.110 worth Coffee at 3 months	A. B.
8 A. buys from B. £.120 worth Wine, in part of what B. owed him	A. B.
9 A. buys from B. £.130 worth Rum, and gives him an assignment on C who accepts it	A. B.
10 A. buys from B. £.140 worth of Indigo, and draws on C. of London, in favour of B.	A. B.
11 A. buys from B. £.150 worth of Butter, and pays £.100 in Brandy, and £.50 in ready money	A. B.
12 A. buys from B. £.160 worth of Tallow, and pays half in ready money, and the other half in bank notes	A. B.
13 A. buys from B. £.170 worth of Linen, half at 3 months, the other half to pay an old Debt due to A.	A. B.
14 A. buys from B. £.180 worth of Wool, for $\frac{1}{3}$ of which he gives C's Promissory Note, for another $\frac{1}{3}$ he gives B. B's own Promissory Note, for the other $\frac{1}{3}$ he gives him an accepted Bill on D.	A. B.
15 A. buys from B. £.190 worth of Leather, for which he assigns C. to pay £.50, draws a Bill on D. of London for £.60, and gives his own Promissory Note for £.80, payable at 6 months	A. B.
16 A. buys from B. a Ship called the <i>Bonadventure</i> , for £.400 for which he gives him four Promissory Notes, each £.100, by which A. engages to pay in four payments within a year	A. B.

- | | | |
|----|---|-------------------|
| | | Acting
Persons |
| 17 | A. buys from B. £100 worth of Claret, and 50 $\frac{1}{2}$ worth of Vinegar, and pays him in Tobacco £80 and in Hops £70 | A. B. |
| 18 | A. buys from B. £55 worth of Butter, 65 $\frac{1}{2}$ worth of Tallow, and £75 worth of Hides, and pays him in ready money £45, in hops £25, and is to pay the remainder in six months | A. B. |
| 19 | A. buys from B. £30 worth of Mace, £35 worth of Nutmegs, £40 worth of Cloves, and £45 worth of Cinnamon, of which each keeps an Account in a general title of Spice, in payment of which, A. makes over to B. $\frac{1}{3}$ of his Ship <i>Bonadventure</i> | A. B. |
| 20 | A. pays £15 for Cooperage and other Charges on his Wine. | A. |
| 21 | A. pays £50 for his share of refitting the Ship <i>Bonadventure</i> | A. |
| 22 | A. pays £60 for his $\frac{2}{3}$ profit of said Ship | A. |
| 23 | A. refunds to B. £6 for defect in Tobacco sold him formerly.
<i>Note, the account of this Tobacco is closed</i> | A. |
| 24 | A. refunds to B. £6 for defect in hops sold some time ago.
<i>Note, each of them has Acct. of Hops open in the Leger</i> | A. |
| 25 | A. pays B. what he owes him for his Wares formerly bought on trust | A. B. |
| 26 | A. pays to B. £100, and takes up his first Promissory Note, mentioned No. 16. | A. B. |
| 27 | A. pays B. £60 for C's Bill on him, favour B. at sight | A. B. |
| 28 | A. assigns B. to pay D. £77 which A. owes D. which B. does accordingly | A. B. D. |
| 29 | A. owes B. £50, B. owes C. £50, C. owes A. £50, C. gives A. an assignment on B. for that Sum, who accepts it in discharge of A.'s Debt to him, and all give each other their Receipts | A. B. C. |
| 30 | A. happening to have a Promissory Note of C's for £100, A. passes it to B. in payment of his own Promissory Note, which B. had, and which A. takes from him now | A. B. |
| 31 | A. gives B. £100 for his Bill on C. in favour of D. | A. B. |
| 32 | A. of <i>Dublin</i> draws on C. of <i>London</i> , in favour of D. there, a Bill of £100 | A. |
| 33 | A. owing B. £250, at his request gives in payment of that Debt his Bill on C. which B. remits to D. | A. B. |
| 34 | A. owes B. £80, and pays it six months before the time, B. allowing him Discount at 6 $\frac{1}{2}$ Cent. $\frac{1}{2}$ Annum | A. B. |
| 35 | A. having £100 due him from B. who failed, compounds the Debt, taking £60 in full for the whole | A. B. |
| 36 | A. having £140 due him from B. who failed, signs a Letter of Licence, and compounds the Debt for £100 payable in one year | A. B. |
| 37 | A. discounts to B. a Bill on C. of <i>Cork</i> , of £100 payable in 4 months, paying in full £98 | A. B. |
| 38 | A. receives from C. of <i>Cork</i> , a Bill of 1000 Livres Tournois, which C. had on D. of <i>Paris</i> , Exchange at 12d. $\frac{1}{2}$ Livre, with orders to get it discounted, which A. himself does at 1 $\frac{1}{2}$ Cent. and keeps it for his own Account, of which he advises C. | A. C. |

- 39 A. owes B. £110, in payment of which he gives B. a Bill of £100 *English* on C. of *London*, in favour of B. who has not yet determined how he shall dispose of said Bill
Acting Persons.
A. B.
- 40 A. receives from C. of *London* a Bill on D. of *Cadiz*, of 400 Dollars, at 4s. 4 $\frac{1}{2}$ Dollar *Irish*, which Bill A. intends to negotiate here
A. C.
- 41 A. lends B. £100, payable in 1 year, on his Promissory Note
A. B.
- 42 A. insures to B. £500 at 5 4 $\frac{1}{2}$ Cent on B.'s ship the *Providence*, bound to *Leghorn*, receiving in hand £50 for Premium
A. B.
- 43 A. insures to B. £400 on his House, for the Premium of 5 4 $\frac{1}{2}$ Cent. for which B. gives his Promissory Note
A.
- 44 B.'s ship the *Providence*, on which A. insured £500 to B. is lost, A. pays B. £420 in full
A. B.
- 45 A. lends B. £100 on Bottomry, to be repaid, with £30 Premium, if B.'s ship the *Betty* arrives safe at *Barbadoes*; otherwise he is to receive nothing
A.
- 46 A. lends B. £200 on Bottomry, to be repaid with £50 Premium to *John Nash* of *Leghorn*, for A.'s Account, in case B.'s ship the *Catherine* arrives safe there
A.
- 47 A. lends B. £300 worth of Wares on Bottomry, to be remitted to him, with £60 Premium, in case B.'s ship the *Blessing* arrives safe at *Alicant*
A.
- 48 B.'s ship the *Betty*, on which A. lent B. £100 (No. 45) is lost
A.
- 49 A. receives advice that B.'s ship the *Catherine*, on which he insured £200 (No. 46) is safe arrived at *Leghorn*; and that *John Nash* there received for Principal and Premium £250
A.
- 50 A. receives advice that that B.'s ship the *Blessing* is safe arrived at *Alicant*, together with a Bill of 360*l.* on Messrs *Digby* of *Dublin*, payable in 15 days, for the Principal and Premium lent on Bottomry to B. as in (No. 47)
A.
- 51 A. lends B. £100 to be paid as soon as B. thinks proper with Interest at 6 4 $\frac{1}{2}$ Cent. 4 $\frac{1}{2}$ annum, requiring no Bond or Note
A. B.
- 52 A. receives from B. £3, for half a year's Interest of £100, mentioned in (No. 51) which B. still keeps
A. B.
- 53 A. receives from B. £103, for Principal and half a year's Interest for £100 mentioned in (No. 51)
A. B.
- 54 A. lends B. £500 at Interest at 6 4 $\frac{1}{2}$ Cent. 4 $\frac{1}{2}$ annum, payable half yearly; for which B. gives his Bond in judgment
A. B.
- 55 A. receives from B. £15 for half a year's Interest
A. B.
- 56 A. receives from B. £515 for Principal and Interest, and cancels B.'s Bond
A. B.
- 57 A. who gives £100 already charged in my Books, being in danger of failing, I oblige him to secure me the Debt which he does, by giving B. jointly bound with him for the sum
A. B.

PROPER FOREIGN TRADE.

		£.	s.	d.
1	BOUGHT 100 tubs Butter, and shipped them in the <i>Rover</i> Galley for <i>Bourdeaux</i> , to sell for my account, the whole cost and charges, paid in ready money, is	-	-	125
2	Bought from <i>William Ford</i> at 3 months,	l.	s.	d.
	20 Hhds. Tallow, for	300	0	0
	and shipped them in the <i>George</i> of <i>Dublin</i> for <i>Nantz</i> , paying duty, and all other charges	50	0	0
				350
3	Shipped for <i>London</i> in the <i>Ann</i> and <i>Mary</i> , Linen (mentioned in No. 13 of Domestic Account) which stands me in already	l.	s.	d.
	Paid duty and other charges at shipping	170	0	0
		10	0	0
				180
4	Shipped for <i>Leghorn</i> in the <i>William</i> of <i>Dublin</i> , the following Wares, viz.	l.	s.	d.
	40 tubs Butter, bought this day for ready money, at 25s. $\frac{1}{4}$ tub	50	0	0
	10 hhds. Tallow, formerly bt. and charged	150	0	0
	28 barrels of Beef, for which I am to pay <i>Michael Smith</i> , at 3 months	68	0	0
	20 boxes candles, each 5 doz at 3s. 9d. $\frac{1}{4}$ doz. received in barter for Brandy this day	18	15	0
	Paid duty, and other charges at shipping, in ready money	20	0	0
	The freight of my said ship, I reckon for this cargo	50	0	0
				356 15
5	Shipped for <i>Bilboa</i> , in the <i>James</i> of <i>Cork</i> , the following wares, viz.	l.	s.	d.
	2400 $\frac{1}{2}$ tanned Sole Leather bought and charged formerly at 7d. $\frac{1}{4}$ lb	70	0	0
	2400 $\frac{1}{2}$ ditto Upper received this day from <i>B.</i> in part of his debt, at 6 $\frac{1}{2}$ d. $\frac{1}{4}$ lb	65	0	0
	Paid duty, &c. till on board	15	0	0
	The freight ($\frac{1}{3}$ of which is mine, and $\frac{2}{3}$ <i>Adam Bray's</i>) is	30	0	0
				180
6	Paid <i>Digby</i> and Co. <i>Dublin</i> , a bill of 15 <i>l.</i> drawn on me in their favour, by <i>Digby</i> and Co. of <i>London</i> , for the premium and other charges of insuring 180 <i>l.</i> on the aforesaid wares; and 120 <i>l.</i> on my $\frac{1}{2}$ of said ship <i>James</i> of <i>Cork</i> , at 5 $\frac{1}{4}$ Cent.	-	-	15
7	The <i>Rover</i> Galley bound for <i>Bourdeaux</i> , on board of which I had 100 tubs of Butter, is cast away, and nothing saved, value	-	-	125
8	<i>Abel Archer</i> of <i>Nantz</i> , advises me he has received my 20 Hhds Tallow, formerly consigned in the <i>George</i> of <i>Dublin</i> , and sold them for ready money, the Nt. proceeds amounting to	-	-	42

		£.	s.	d.
9	Lewis Lestock of London advises me that he has received Linen, which I formerly consigned to him in the <i>Ann</i> and <i>Mury</i> for Account, but has sold none as yet.			
10	John Nash of Leghorn advises me that a great part of the Wares, which I formerly consigned him in the <i>William</i> of <i>Dublin</i> , was thrown overboard in a storm, as appears in the master's protest; that the ship arrived safe with the remainder, and that he sold half on trust, half for ready money, the Nt. proceeds amounting to	240		
11	The <i>James</i> of <i>Cork</i> , bound to <i>Bilboa</i> , on which I had got insured 300 <i>l.</i> for my share of the ship and cargo, being lost, <i>Lewis Lestock</i> has received from insurers 252 <i>l.</i> in full, viz.			
	For Leather		151	14 0
	For my $\frac{1}{3}$ of the Ship		100	6 0
		252		
12	<i>Lewis Lestock</i> , <i>London</i> , has sent me an account Sales of my Linen (mentioned No. 3 and 9,) and in return of Nt. proceeds, he has sent me likewise the Bill of <i>Digby</i> and Co. of <i>London</i> , on <i>Digby</i> and Co. of <i>Dublin</i> , for 225 <i>l.</i> (which they have accepted) payable in 2 months. I have not yet determined whether I will negotiate that bill or not	225		
13	<i>Abel Archer</i> of <i>Nantz</i> advises me that he has been obliged to make 10 <i>l.</i> abatement in defect in my Tallow formerly sold by him (No. 8.) Note, the account of this voyage is closed some time ago	10		
14	<i>Lewis Lestock</i> of <i>London</i> advises me of 5 <i>l.</i> charges on my Linen which he omitted in the Account Sales for which I credited the voyage. Note, the account of this voyage is not yet closed	5		
15	<i>John Nash</i> of <i>Leghorn</i> advises me that one of the Persons to whom he formerly sold my Wares on trust, (No. 10) died in such circumstances, that the Debt is entirely lost, being	15		
16	<i>Abel Archer</i> , <i>Nantz</i> , advises me, that according to my orders, he has shipped in the <i>George</i> of <i>Dublin</i> , 40 pipes Brandy, for <i>London</i> , and consigned them to <i>Lewis Lestock</i> there to sell for my account. The whole cost, &c. amounting to	200		
17	Received from <i>Abel Archer</i> of <i>Nantz</i> , \pounds Letter of — Invoice of 37 pipes of brandy shipped in the <i>Lion</i> of <i>Liverpool</i> , Captain — for <i>Dublin</i> , m. a. amounting to	200		
18	<i>Lewis Lestock</i> of <i>London</i> has sent me an Acct. of Sales of 40 pipes Brandy (No. 16) the Nt. proceeds amounting to 220 <i>l.</i> <i>English</i> , <i>Exch.</i> at 10 \pounds Cent. and that according to my orders has shipped, in return from thence, in the <i>George</i> of <i>Dublin</i> , for <i>Cork</i> , 500 <i>lb.</i> Green Tea, and consigned it to <i>Eben. Pike</i> there to sell for my Account	242		

Questions of the First Set.

243

19	Received from on board the <i>Nativity</i> of <i>Wexford</i> , 10 tun of Claret, consigned to me by <i>Peter Laroche</i> of <i>Bourdeaux</i> , according to my orders, and for my account	£.	s.	d.
			l.	s. d.
	The cost and charges till on board, amounting $\frac{1}{2}$ Invoice to		220	0 0
	Paid duty here, at 14l. $\frac{1}{2}$ tun		140	0 0
			360	
20	<i>Lewis Lestock</i> of <i>London</i> advises me that he has paid for my account the Draft of <i>Peter Laroche</i> of <i>Bourdeaux</i> , in favour of <i>Digby</i> and <i>Co</i> of <i>London</i> , for 200l. <i>English</i> , Exchange at 10 $\frac{1}{2}$ Cent.		220	
21	Received advice that the <i>Dolphin</i> of <i>Dublin</i> is lost in her way hither from <i>Cadiz</i> : I had on board Lemons and Oranges to the value of 100l shipped and consigned to me by <i>Edward Hall</i> , according to my orders, and for my account		100	
22	Drawn on <i>John Nash</i> of <i>Leghorn</i> , a Bill of 100l. sterling, to the order of <i>William Warreh</i> of <i>Dublin</i> , who has paid me the value in ready money		100	
23	Received from on board the <i>Eagle</i> 40 chests Florence Wine, and 10 ditto Oil, shipped by <i>John Nash</i> of <i>Leghorn</i> , and consigned to me for my account			
			l.	s. d.
	The cost, there		125	0 0
	Paid duty, &c. here		7	0 0
			132	
	Sold the whole to <i>John Healy</i> for his promissory Note, payable in 6 months, of		250	
24	Paid the master of the <i>Eagle</i> the Freight and other charges on the Florence Wine and Oil, lately received and sold, (No. 23)		10	
25	Received from on board the <i>Joseph</i> of <i>Nantz</i> , 10 pipes Brandy consigned to me by <i>Abel Archer</i> , for my Acct. He advises me that he has drawn on <i>Digby</i> and <i>Co.</i> of <i>London</i> , for my account for amount thereof. viz. 2600 livres, at 32d; <i>English</i> $\frac{1}{2}$ Δ is 115l. 11s. 1 $\frac{1}{2}$ d. and exchange between <i>London</i> and <i>Dublin</i> at 10 $\frac{1}{2}$ Cent is here		127	22 $\frac{1}{2}$

ANSWERS

TO THE

FISRT SET.

PROPER ACCOUNTS DOMESTIC.

	1.	£.		11.	£.
A. Brandy Dr. to Cash	-	50	A. Butter Dr. to Sundries	150l.	
B. Cash Dr to Brandy	-	50	<i>viz.</i> To Brandy	100	
			To Cash	-	50
	2.				150
A. Tobacco Dr. to Rum	-	60	B. Sundries Dr. to Butter	150l.	
B. Rum Dr. to Tobacco	-	60	Brandy	-	100
			Cash	-	50
	3.				150
A. Hops Dr. to Notes payable	70			12.	
B. Bills and Notes Dr. to Hops	70		A. Tallow Dr. to Cash	-	160
	4.		B. Cash Dr. to Tallow	-	160
A. Hides Dr. to Bills and Notes	80			13.	
B. Bills and Notes Dr. to Hides	80		A. Linen Dr. to B.	-	170
	5.		B. Cash Dr. to tallow	-	170
A. Sugar Dr. to Bills and Notes	90			14.	
B. Bills and Notes Dr. to Sugar	90		A. Wool Dr. to Bills and Notes	180	
	6.		B. Sund. Dr. to Wool	180l. <i>viz.</i>	
A. Tea Dr. to Bills and Notes	100		Bills and Notes	120	
B. Notes payable Dr. to Tea	100		Notes payable	60	
	7.				180
A. Coffee Dr. to A.	-	110		15.	
B. A Dr. to Coffee	-	110	A. Leather Dr. to Sundries	190l.	
	8.		To C.	50	
A. Wine Dr. to A.	-	120	To D.	60	
B. A. Dr. to Wine	-	120	To Notes payable	80	
	9.				190
A. Rum Dr. to C.	-	130	B. Bills and Notes Dr. to Lea-		
B. Bills and Notes Dr. to Rum	130		ther	-	190
	10.			16.	
A. Indigo Dr. to C.	-	140	A. Ship <i>Bonadventure</i> Dr. to		
B. Bills and Notes Dr. to Indigo	140		Notes payable	-	400
			B. Bills and Notes Dr. to ship		
			<i>Bonadventure</i>	-	400

Answers to the first Set.

245

17.		£.	27.		£.
A. Sund. Dr. to	Sund. 150 <i>l.</i> viz.		A. C. Dr. to Cash	- - -	60
Claret 100	To Tobacco 80		B. Cash Dr. to Bills and Notes	- - -	60
Vinegar 50	To Hops 70				
		150			
B. Sund. Dr. to Sund. 150 <i>l.</i> viz.			28.		
Tobacco 80	To Claret 100		A. D. Dr. to B.	- - -	77
Hops 70	To Vinegar 50		B. A. Dr. to Cash	- - -	77
		150	D. Cash Dr. to A.	- - -	77
18.			29.		
A. Sund. Dr. to Sund. 195 <i>l.</i> viz.			A. B. Dr. to C.	- - -	50
Butter 55	To Cash 45		B. C. Dr. to A.	- - -	50
Tallow 65	To Hops 95		C. A. Dr. to B.	- - -	50
Hides 75	To B. 55				
		195	30.		
B. Sund. Dr. to Sund. 195 <i>l.</i> viz.			A. Notes payable Dr. to Bills		
Cash 45	To Butter 55		and Notes	- - -	100
Hops 95	To Tallow 65		B. Notes payable Dr. to Bills		
A. 55	To Hides 75		and Notes	- - -	100
		195	31.		
19.			A. D. Dr. to Cash	- - -	100
A. Spice Dr. to ship <i>Bonadventure</i>	150		B. Cash Dr. to C.	- - -	100
B. Ship <i>Bonadventure</i> Dr. to Spice	150		32.		
20.			A. D. Dr. to C.	- - -	100
A. Wine Dr. to Cash	-	15	33.		
21.			A. B. Dr. to C.	- - -	150
A. Ship <i>Bonadventure</i> Dr. to Cash	50		B. D. Dr. to A.	- - -	150
22.			34.		
A. Cash Dr. to ship <i>Bonadventure</i>	60		A. B. Dr. to Sundries 80 <i>l.</i> viz.		
23.			To Cash	77 13 4 $\frac{3}{4}$	
A. Profit and Loss Dr. to Cash	6		To Profit and Loss	2 6 7 $\frac{1}{4}$	
B. Cash Dr. to Profit and Loss	6				80
24.			B. Sundries Dr. to A. 80 <i>l.</i> viz.		
A. Hops Dr. to Cash	-	5	Cash	77 13 4 $\frac{3}{4}$	
B. Cash Dr. to Hops	-	5	Profit and Loss	2 6 7 $\frac{1}{4}$	
25.					80
A. B. Dr. to Cash	- - -	100	35.		
B. Cash Dr. to A.	- - -	100	B. Sundries Dr. to B. 100 <i>l.</i> viz.		
26.			Cash	- - -	60
A. Notes payable Dr. to Cash	100		Profit and Loss	- - -	40
B. Cash Dr. to Bills and Notes	100				100
			36.		
			A. Profit and Loss Dr. to B.	- - -	40
			B. A. Dr. to Profit and Loss	- - -	40

		£.	s.			£.
37.				48.		
A. Bills and Notes Dr. to Cash	98			A. No posting here		
B. Cash Dr. to Bills and Notes	98					
38.				49.		
A. Bills and Notes Dr. to A.	49	10		A. John Nash, Leghorn, my Ac		
B. B. Dr. to Bills and Notes	49	10		count Dr. to Bottomry	250	
39.				50.		
A. B. Dr. to C.	110			A Bills and Notes Dr. to Bot-		
B. Bills and Notes Dr. to A.	110			tomry - - -	360	
40.				51.		
A. Bills and Notes Dr. to C.	80			A. B. Dr. to Cash - - -	100	
B. A. Dr. to Bills and Notes	80			B. Cash Dr. to A. - - -	100	
41.				52.		
A. Bills and Notes Dr. to Cash	100			A. Cash Dr. to Profit and Loss	3	
B. Cash Dr. to Notes payable	100			B. Profit and Loss Dr. to Cash	3	
42.				53.		
A. Cash Dr. to Insurance	25			A. Cash Dr. to Sundries 103 <i>l. viz.</i>		
B Ship <i>Providence</i> Dr. to Cash	25			To B. - - -	100	
43.				To Profit and Loss	3	
A. Bills and Notes Dr. to In-					103	
surance - - -	5			B Sundries Dr. to Cash 103 <i>l. viz</i>		
B. House Dr. to Notes paya.	5			D. - - -	100	
44.				Profit and Loss - - -	3	
A. Insurance Dr. to Cash	420				103	
B Cash Dr. to ship <i>Providence</i>	420			54.		
45.				A. Bonds Dr. to Cash - -	500	
A. Bottomry Dr. to Cash	100			B. Cash Dr. to Bonds payable	500	
46.				55.		
A. Bottomry Dr. to Cash	200			A. Cash Dr. to Bonds - -	15	
47.				B. Bonds payable Dr. to Cash	15	
A. Bottomry Dr. to Wares	300			56.		
				A. Cash Dr. to Bonds - -	515	
				B. Bonds payable Dr. to Cash	515	
				57.		
				A. A. and B. Dr. to A. - -	100	

PROPER FOREIGN TRADE.

		£.	s.	d.
1 Voyage to <i>Bourdeaux</i> in the <i>Rover Galley</i> Dr. to Cash	155			
2 Voyage to <i>Nantz</i> in <i>George of Dublin</i> Dr. to Sund. £.350				
<i>viz.</i> To William Ford - - -	300			
To Cash - - -	50			
	350			
3 Voyage to <i>London</i> in the <i>Ann and Mary</i> , Dr. to Sundries				
£.180, <i>viz.</i> To Linen Cloth - -	170			
To Cash - - -	10			
	180			

Answers to the First Set.

247

	£.	s.	d.
4 Voyage to Leghorn in the William of Dublin, Dr. to Sundries, £.366 15s. viz.			
To Cash, paid for Butter and charges on the cargo	70		
To Tallow	160		
To Michael Smith	68		
To Brandy	18	15s.	
To ditto Ship	50		
	366	15	—
5 Voyage to Bilboa in the James of Cork, Dr. to Sundries, £.180, viz.			
To Leather	70		
To B. for the upper Leather	65		
To Cash for Duty, &c.	15		
To ditto for my $\frac{2}{3}$ Freight	10		
To Adam Bray for his $\frac{2}{3}$	20		
6 Sundries Dr. to Cash, £.15, viz.			
Voyage to Bilboa	9		
Ship James for my $\frac{2}{3}$	6		
	15		
7 Profit and Loss Dr. to Voyage to Bourdeaux in the Rover Galley, my Account			
	25		
8 Abel Archer of Nantz, my Account, Dr. to Voyage to ditto in the George of Dublin			
	425		
9 No Posting here till I receive the Account Sales.			
10 John Nash, Leghorn, my Acct. Dr. to Voyage to Leghorn	240		
11 Lewis Lestock, London, my Acct. Dr. to Sund. £.252, viz.			
To Voyage to London	151	14	
To Ship James	100	6	
	252		
12 Bills and Notes Dr. to Voy. to Lond. in Ann and Mary, m. a.	225		
13 Profit and Loss Dr. to Abel Archer, Nantz, my Account	10		
14 Voy. to Lond. in the Ann and Mary Dr. L. Lestock of do. m. a.	5		
15 Voy. to Leghorn in William of Dub. Dr. to Nash of do. m. a.	15		
16 Voy. to Lon. in George of Dub. Dr. to A. Archer of Nantz, m. a.	200		
17 Brandy, m. a. Dr. to Abel Archer, Nantz, my Account	200		
18 Voyage to Cork in the George of Dublin Dr. to Voyage to London my Account 220l. at 10 $\frac{1}{2}$ Cent.	242		
19 Claret Dr. to Sundries £.360, viz.			
To P. Laroche, Bourdeaux, m. a.	220		
To Cash	140		
	360		
20 P. Laroche of Bourdeaux, m. a. Dr. to L. Lawson, m. a. 200l. English at 10 $\frac{1}{2}$ Cent.	220		
21 Profit and Loss Dr. to Edward Hall of Cadiz, m. a.	100		
22 Cash Dr. to John Nash of Leghorn, m. a.	100		
23 Bills and Notes Dr. to Sundries £.150, viz.			
To J. Nash of Leghorn, m. a.	125		
To Cash	7		
To Profit and Loss	18		
	150		
24 Charges Dr. to Cash	10		
25 Brandy Dr. to Digby and Co. London, m. a.	127	22	$\frac{1}{2}$

QUESTIONS

OF THE

SECOND SET.

FACTORAGE.		£.	s.	d.
1	RECEIVED from on board the <i>St. Lewis</i> of <i>Bourdeaux</i> , 20 Tun of Claret, consigned me by <i>Peter Laroche</i> of said place, to sell for his account—paid duty and other charges here	340	—	—
2	Sold for ready money, 1 tun of <i>Laroche's</i> Claret	40	—	—
3	Sold to A. on account, 1 tun of ditto Claret at	42	—	—
4	Sold to B. at 1 month, 1 tun of ditto Claret at	42	—	—
5	Sold to C. on his Note, 1 tun of ditto Claret at	42	—	—
6	Sold to D. in payment of my Note, 1 tun do. Claret at	42	—	—
7	Sold to E. in payment of A's Bill on me, in his favour, 1 tun ditto at	42	—	—
8	Sold to F. 2 tuns of ditto Claret, at 42 <i>l.</i> ₤, for 60 tubs of Butter, which ditto <i>Laroche</i> ordered me to buy for his account	84	—	—
9	Sold to G. 2 tuns of ditto Claret at 40 <i>l.</i> ₤ for 400 gallons Rum, at 4 <i>s.</i> ₤, which I had occasion for	80	—	—
10	Bartered 4 tuns of ditto Claret, at 40 <i>l.</i> ₤ for my own Beef, ditto <i>Laroche</i> having ordered me to buy Beef for his Acct.	160	—	—
11	Took to my own account the remaining 6 tuns of Claret, ditto at 40 <i>l.</i> ₤	240	—	—
12	Shipped for <i>P. Laroche</i> , <i>Bourdeaux</i> , the Beef and Butter mentioned in No. 8 and 10, paid duty, &c. at shipping	10	—	—
13	Being to send <i>P. Laroche</i> an Account Sales of his Claret, and to close that account	<i>l. s. d.</i>		
	I charge the after charges, not posted hitherto, which amount to	8	0	0
	My Commission on the total sales, (814) at 2½ ₤ Cent.	20	7	0
	So that deducting all the charges from the total sales, the <i>Nt. proceeds</i> is	445	13	0
		474	—	—
14	My provision on the Butter and Beef, shipped (No. 12) at 2½ ₤ Cent. is	6	2	—
15	After closing <i>Laroche's</i> Account Claret, and sending him the account sales, I find an omission of 4 <i>l.</i> charges on said Claret not posted	4	—	—

Questions of the Second Set.

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	£.	s.	d.
16 Bought for ready money, by order, and for account of said <i>Laroche</i> , 5 ton of Tallow, at 30 <i>l.</i> $\frac{1}{2}$ and shipped them in the <i>Rover</i> , of <i>Bourdeaux</i> , to the consignment of do. paid duty, &c. 20 <i>l.</i> in all	170	—	—
17 My Commission on the tal ow sent <i>Laroche</i> , viz. on 170 <i>l.</i> at 2½ $\frac{1}{2}$ Cent. is	4	5	—
18 Since the closing of <i>Laroche's</i> account Claret, I have made abatement for defect therein, and refunded to the buyers in ready money	5	—	—
19 Remitted to <i>Laroche</i> , in part of the Nt. proceeds of his Claret	200	—	—
20 Remitted to <i>Digby and Co.</i> of <i>London</i> , a Bill of <i>Digby and Co.</i> of <i>Dublin</i> , in their favour, for acct. of <i>Peter Laroche</i> , being the balance of his Account current, value paid said <i>Digby and Co.</i> of <i>Dublin</i>	46	6	—
21 Received from on board the <i>Vigilant</i> , of <i>Rochelle</i> , 10 pipes Brandy, containing 1000 gallons, consigned to me by <i>Lewis Martin</i> , to sell for his account: Paid duty and other charges	125	—	—
22 Sold to A. 2 pipes, each containing 100 gallons, at 4 <i>s.</i> $\frac{1}{2}$ gallon, for ready money	40	—	—
23 Sold to B. 2 do. each containing 100 gallons, at 4 <i>s.</i> 2 <i>d.</i> $\frac{1}{2}$ gallon, at three months	41	13	4
24 Sold to C. 2 do. each containing 100 gallons, at 4 <i>s.</i> 3 <i>d.</i> $\frac{1}{2}$ gallon, half in ready money, half at 2 months	42	10	—
25 Taken to my own account the remaining 4 pipes containing 400 gallons, at 4 <i>s.</i> $\frac{1}{2}$ gallon The said pipes being over guaged 5 gallons each, I have made abatements to every buyer accordingly, before the account was closed.	80	—	—
26 To A. I have refunded	2	—	—
27 To B. I have abated in Acct. the money being not yet due	2	1	8
28 To C. I have abated 2 <i>l.</i> 2 <i>s.</i> 6 <i>d.</i> and received the remainder of his debt	19	2	6
29 Made the like abatements to myself on each of the pipes	4	—	—
30 Laid out further charges on <i>Lewis Martin's</i> Brandy	5	10	—
31 My provision on the sales of said Brandy, (amounting to 204 <i>l.</i> 3 <i>s.</i> 4 <i>d.</i>) at 2½ $\frac{1}{2}$ cent	5	2	1
32 The Nt. Proc. of said Brandy, which closes the Acct. being	58	7	1
33 Bought from <i>William Ford</i> , for account of <i>Lewis Martin</i> , viz.			
3 Tons of Tallow, at 30 <i>l.</i> $\frac{1}{2}$ ton, is	90	0	0
	<i>l.</i>	<i>s.</i>	<i>d.</i>
Paid him in part	60	0	0
The rem. I am to pay in 3 mo.	30	0	0
	90	0	0
Shipped said Wares in the <i>Betty</i> , for <i>Rochelle</i> , to the consignment of said <i>Martin</i> , for his account			
Paid charges at shipping	4	10	0
My comission, at 2½ $\frac{1}{2}$	2	7	3
K k			
	96	17	3

34	Paid ready money for insuring 180 <i>l.</i> on <i>Laroche's</i> Tallow, (No. 16)	£.	s.	d.
			3	12
35	Insured by <i>Lewis Martin's</i> directions, his 3 tons of Tallow, the premium being		2	
36	Paid <i>Digby and Co.</i> of <i>Dublin</i> , a bill of said <i>Martin's</i> , their favour		45	
37	Paid <i>W. Ford</i> what was due to him, for <i>E. Martin's</i> Acct.		30	
38	Suppose without any directions of <i>Lewis Martin</i> , I discount the 30 <i>l.</i> and paid <i>William Ford</i> in full		29	10
39	Suppose by <i>Lewis Martin's</i> directions I discounted the 30 <i>l.</i> paying in full		29	10
40	Received from <i>William Warren</i> by order of <i>Garret Walsh</i> , of <i>Nantz</i> , to be laid out on his account		100	
41	B. (mentioned No. 4.) pays me what he owed for <i>Laroche's</i> claret		42	
42	B. (mentioned No. 23.) discounts to me 39 <i>l.</i> 11 <i>s.</i> 8 <i>d.</i> which he owed for <i>Lewis Martin's</i> Brandy; and pays in full, the abatement being made on said <i>Martin's</i> account		39	
43	Suppose in the last question, the abatement had been made on my account, as being in need of money; and I receive in full		39	11 8
44	Suppose B. died and the debt be lost beyond recovery		39	11 8
45	By order of <i>Abel Archer</i> , of <i>Nantz</i> , I have bought for ready money at the Custom House Auction, the 18 pipes of Brandy that had been made a prize by the <i>Dublin</i> privateer		300	
46	By order of <i>John White</i> , of <i>Rochelle</i> , I have given orders to my Correspondent <i>Lewis Lestock</i> , of <i>London</i> , to send me a parcel of Teas, for account said <i>White</i> , which Tea I have this day received, being as \pounds Invoice			
		<i>l.</i>	<i>s.</i>	<i>d.</i>
	400 <i>l.</i> Eng. which at $8\frac{1}{2}\%$ cent. is here	434	0	0
	Paid duty and other charges here	350	0	0
			784	
47	Shipped for <i>Galway</i> , in the <i>Providence</i> , <i>A. B.</i> master, 4 pipes of <i>Abel Archer's</i> Brandy, to the address of my correspondent <i>Pat. Lynch</i> , to be sold for the account of said <i>Archer</i> .—Paid charges here		12	
48	Received from <i>P. Lynch</i> of <i>Galway</i> , an account of sales of <i>Abel Archer's</i> 4 pipes Brandy; the <i>Nt. Proc.</i> amounting to		145	
49	Paid to <i>C. D.</i> in ready money the draft of <i>L. Lestock</i> for amt. of <i>John White's</i> Tea, being 400 <i>l.</i> Eng. at $8\frac{1}{2}\%$		434	

ANSWERS

ANSWERS

TO THE SECOND SET.

FACTORAGE.		£	s.	d.
1	LAROCHE his account Claret, Dr. to Cash	340	—	—
2	Cash Dr. to Laroche, his account Claret	40	—	—
3	A. Dr. to Laroche, his account Claret	42	—	—
4	B. Dr. to Laroche, his account Claret	42	—	—
5	Bills and Notes Dr. to Laroche, his account Claret	42	—	—
6	Notes payable Dr. to Laroche, his account Claret	42	—	—
7	A. Dr. to Laroche, his account Claret	42	—	—
8	Laroche his account Dr. to his account Claret	84	—	—
9	Rum Dr. to Laroche his account Claret	80	—	—
10	Laroche his account Dr. to his account Claret	160	—	—
	Claret Dr. to Beef	160	—	—
11	Claret Dr. to Laroche his account Claret	240	—	—
12	Laroche his account Dr. to Cash	10	—	—
13	Laroche his account Claret Dr. to Sundries, £.474, viz.			
		l.	s.	d.
	To Cash for charges	8	0	0
	To Commission	20	7	0
	To Laroche, his Acct.	445	13	0
		474	—	—
14	Laroche his account Dr. to Commission	6	2	—
15	Laroche his account Dr. to Cash	4	—	—
16	Laroche his account Dr. to Cash	170	—	—
17	Laroche his account Dr. to Commission	4	5	—
18	Laroche his account Dr. to Cash	5	—	—
19	Laroche his account Dr. to Cash	200	—	—
20	Laroche his account Dr. to Cash	46	6	—
21	Lewis Martin, Rochelle, his account Brandy Dr. to Cash	125	—	—
22	Cash Dr. to Martin his account Brandy	40	—	—
23	B. Dr. to Martin his account Brandy	41	13	4
24	Sundries Dr. to Martin his account Brandy £.42 10s. viz.			
	Cash	l.21	5	0
	C.	21	5	0
		42	10	—
25	Brandy Dr. to Martin his account Brandy	80	—	—
26	Martin his account Brandy Dr. to Cash	2	—	—
27	Martin his account Dr. to B.	2	1	8
28	Sundries Dr. to C. l.21 5 0			
	Cash	l.19	2	4
	Martin H. A. Brandy	2	2	8
		21	5	—

	£.	s.	d.
29 <i>Martin</i> his account Brandy Dr. to Brandy	4	—	—
30 <i>Martin</i> his account Brandy Dr. to Cash	5	10	—
31 <i>Martin H. A.</i> Brandy Dr. to Commission	5	2	1
32 <i>Martin H. A.</i> Brandy Dr. to <i>Martin</i> his account	58	7	1
33 <i>Martin</i> his account Dr. to Sundries 96 <i>l.</i> 17 <i>s.</i> 3 <i>d.</i> viz,			
	<i>l.</i>	<i>s.</i>	<i>d.</i>
To Cash	64	10	0
To <i>William Ford</i>	30	0	0
To Commission	2	7	3
	96	17	3
34 <i>Laroche</i> his account Dr. to Cash	3	12	—
35 <i>Martin</i> his account Dr. to insurance	2	—	—
36 <i>Martin</i> his account Dr. to Cash	45	—	—
37 <i>William Ford</i> Dr. to Cash	30	—	—
38 <i>William Ford</i> Dr. to Sundries 1.30 viz.			
To Cash	29	10	0
To Profit and Loss	0	10	0
	30	—	—
39 <i>William Ford</i> Dr. to Sundries 1.30, viz.			
To Cash	29	10	0
To <i>Martin</i> his Acct.	0	10	0
	30	—	—
40 Cash Dr. to <i>Garret Walsh, Nantz, his Account</i>	100	—	—
41 Cash Dr. to B.	42	—	—
42 Sundries Dr. to B. 39 <i>l.</i> 11 <i>s.</i> 8 <i>d.</i> viz.			
Cash	39	0	0
<i>Martin</i> his account Brandy	0	11	8
	39	11	8
43 Sundries Dr. to B. 39 <i>l.</i> 11 <i>s.</i> 8 <i>d.</i>			
Cash	39	0	0
Profit and Loss	0	11	8
	39	11	8
44 <i>Martin</i> his account Dr. to B.	39	11	8
45 <i>Abel Archer, Nantz, his account Dr. to Cash</i>	300	—	—
46 <i>John White, Rochelle, his Acct. Tea Dr. to Sundries, 784<i>l.</i></i>			
To <i>L. Lestock, London</i>			
To <i>M. A. 1.400 English</i>	434	0	0
at 8½ ¢ Cent.			
To Cash	350	0	0
	784	—	—
47 <i>Abel Archer, Nantz, his Account Brandy Dr. to Cash</i>	12	—	—
48 <i>Pat. Lynch, Galway, his account Dr. to A. Archer, Nantz, his account Brandy</i>	145	—	—
49 <i>Lewis Lestock, London, my Account Dr. to Cash, 400<i>l.</i> English, at 8½ ¢ Cent.</i>	434	—	—

QUESTIONS

OF THE

THIRD SET.

COMPANY.				Acting Persons.
1	A. and B. (Co. No. 1.) buy a ship called the <i>Swan</i> for 460 <i>l.</i> $\frac{2}{3}$ for A.'s account $\frac{1}{3}$ for B.'s account, each paying his share in ready money	-	-	A. B.
2	A. pays in 60 <i>l.</i> for refitting ship the <i>Swan</i>	-	-	A. B.
3	A. pays in 100 <i>l.</i> for freight of ship the <i>Swan</i>	-	-	A. B.
4	B. advances to A. 200 <i>l.</i> to be laid out as A. shall think proper for their joint account, each $\frac{1}{2}$	-	-	A. B.
5	A. lays out 300 <i>l.</i> on linen, for his own and B.'s acct. each $\frac{1}{2}$	-	-	A. B.
6	A. buys for account do. Co. 1, each $\frac{1}{2}$, 150 <i>l.</i> worth of beef,	<i>l.</i>	<i>s.</i> <i>d.</i>	
	Of which he pays in ready money	100	0 0	
	B. pays the remainder in ready money	50	0 0	
		150	0 0	A. B.
7	A. buys for account Co. 1, each $\frac{1}{2}$ 200 <i>l.</i> worth of tallow, each paying his share ready money	-	-	A. B.
8	A. ships in the <i>Ann</i> and <i>Mary</i> of <i>Dublin</i> for Nantz, for account Co. 1, each $\frac{1}{2}$	<i>l.</i>	<i>s.</i> <i>d.</i>	
	Tanned leather, just bought by him for	200	0 0	
	ready money	-	-	
	Duty and other charges paid by A.	-	4 0 0	
	His Commission at $2\frac{1}{2}\%$ Cent	-	5 2 0	
		209	2 0	A. B.
9	A. receives from B. for his share of aforesaid cargo, in ready money, 104 <i>l.</i> 11 <i>s.</i>	-	-	A. B.
10	A. ships in the <i>Mary</i> of <i>Dublin</i> , for <i>Rouen</i> , Account Co. 1.	<i>l.</i>	<i>s.</i> <i>d.</i>	
	Beef of said Company's No. 6, which cost	150	0 0	
	Tallow—No. 7, which cost	200	0 0	
	Duty and other charges paid by A.	15	0 0	
	A.'s Commission on the whole, at $2\frac{1}{2}\%$ cent.	9	2 6	
		374	2 6	A. B.
	A's. share of which is	187	1 3	
	B's share (of which he pays nothing yet)	187	1 3	

11	A. ships in the <i>Swan</i> , for account Co. 1, each half for <i>London</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	Acting Persons.
	The linen (mentioned No. 5) which cost	300	0	0	
	More put in by B. formerly charged in B.'s books, valued at	-	160	0	0
	The freight valued at	-	6	0	0
	Charges paid by A. at shipping	-	8	0	0
	A.'s Com. at $2\frac{1}{2}$ $\frac{1}{4}$ cent. on the whole, is	11	17	0	
		485	17	0	A. B.
12	A. receives $\frac{1}{4}$ the <i>Eagle</i> from <i>Peter Laroche</i> of <i>Bordeaux</i> , 40 Tun of Claret, for acct. of A. and B.	<i>l.</i>	<i>s.</i>	<i>d.</i>	
	each half; the cost, &c. there	-	600	0	0
	A. pays duty, &c.	-	640	0	0
		1240	0	0	A. B.
13	A. gives C. an assignment on B. for 120 <i>l.</i> which B. pays				A. B.
14	<i>Peter Laroche</i> of <i>Bordeaux</i> draws on A. a bill of 600 <i>l.</i> favour D. on account of Claret (No. 11)—A. accepts the bill and pays it as follows, <i>viz.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	
	In ready money for his half	-	300	0	0
	His bill on B. for his half	-	300	0	0
		600	0	0	A. B.
15	A. sells to C. at 3 months, 2 tuns Claret belonging to Com- pany 1, at 40 <i>l.</i> per tun	-	80		A.
16	A. sells 1 tun do. Claret at 40 <i>l.</i> $\frac{1}{4}$, for ready money	40			A.
17	A. sells B. (his partner) in account 5 tuns do. Claret at 36 <i>l.</i> $\frac{1}{4}$ tun	-	180		A.
18	A. receives from N. at <i>Nantz</i> , an account sales of tanned leather, shipped (No. 1) in the <i>Ann</i> and <i>Mary</i> , account Company 1, Nt. proceeds.	-	1250		A. B.
19	A. receives from R. at <i>Rouen</i> , an account sales beef and tallow (No. 10) in the <i>Mary</i> for account Co. 1, the Nt. proceeds amounting to 450 <i>l.</i> for which sum R. sends A. by the same post a bill on B. the partner who owed R. so much, which B. accepts	-			A. B.
20	A. receives from L. at <i>London</i> an acct. sales of linen shipped (No. 11) in the <i>Swan</i> , for acct. Co. 1; the Nt. proceeds amounting to 600 <i>l.</i> together with the following wares re- ceived in return, $\frac{1}{4}$ said ship, for account said Co. <i>viz.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	
	20 bags hops at	-	270	0	0
	6 chests tea at	-	270	0	0
	Duty and other charges there,	-	60	0	0
		600	0	0	A. B.
	A. pays here duty, &c.	-	100		

Questions of the Third Set.

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21	A. C. and D. (C. 2.) join in partnership each $\frac{1}{3}$; and put in as follows,	l.	s.	d.	Acting Persons.
	C. puts in tallow; formerly bought and charged, worth	150	0	0	
	D. puts in hides now received in barter for rum	120	0	0	
	A puts in butter just bought for ready money	100	0	0	
	A. ships these wares in the <i>Swallow</i> for <i>Cadiz</i> , paying duty, &c. here	50	0	0	
		420	0	0	A. C. D.
	Each partner's share of cargo amounts to	140	0	0	
22	A. receives from <i>Hall, Cadiz</i> , an account sales of the wares shipped (No. 21) in the <i>Swan</i> for account Company 2, the Nt. proceeds amounting to 510 <i>l.</i> <i>Hall</i> also advises A. that he has according to his orders shipped in said ship, for <i>London</i> , for account Co. 2, in return of the Nt. proceeds, as much <i>Alicant</i> wine as amounts to 300 <i>l.</i>				A. C. D.
23	A. charges full freight of both cargoes in the <i>Swan</i> , viz. that to <i>Cadiz</i> , and that to <i>London</i> , for the former 60 <i>l.</i> for the latter 40 <i>l.</i>			1.100	A. B. C. D.
24	B. being willing to sell his $\frac{2}{3}$ of ship <i>Swan</i> , and partners of Co. 2, desiring to be equally concerned in said ship; B. sells his $\frac{1}{3}$ and A. another $\frac{1}{3}$ to C. D. each $\frac{1}{3}$ being 150 <i>l.</i> payable at 1 month				A. B. C. D.
25	Co. 2, buys from Co. 1, the remainder of their claret, viz. 29 tuns, at 36 <i>l.</i> which amounts to 1044 <i>l.</i>				
		l.	s.	d.	
	C. pays down his $\frac{1}{3}$ in ready money	348	0	0	
	A. pays down in ready money	174	0	0	
	B. takes up for his half do. the sum paid down	522	0	0	A. B. C. D.
26	A. receives from C. his partner in Co. 2, 250 <i>l.</i> for his bill on N. of <i>Nantz</i> , who owed so much to A. for Nt. proceeds of leather, sold by him account Co. 1, No. 18				A.
27	B. of Co. 1, passes to A. in part payment of what he owed him a promissory note of A.'s Co. 2, payable at 1 month for 100 <i>l.</i>				
28	A. sells to C. of Co. 2, in acct. vide No. 20,	l.	s.	d.	
	2 bags hops belonging to Co. 1, for	42	0	0	
	1 chest of do. Co. 1, tea, for	60	0	0	
					A.
29	A. receives certain advice that the ship <i>Swan</i> , together with cargo, both belonging to Co. 2, is lost in her way from <i>Cadiz</i> to <i>London</i> ,	l.	s.	d.	
	The ship was worth	450	0	0	
	The Cargo	300	0	0	A. C. D.
30	A. receives from <i>Hall</i> of <i>Cadiz</i> , a bill of 1210 for what remained due for wares belonging to Co. 2, formerly sold by said <i>Hall</i> , (No. 22) The bill is paid on sight, and each partner receives his share				A. C. D.

- 31 A. and B. (of Co. 1) intending to break up Company, divide Wares between them, viz. *l. s. d.* Acting Persons.
- | | | |
|--|-----------|-------|
| A. takes to his own account 18 bags hops | } 315 0 0 | A. B. |
| valued at - - - | | |
| B. takes remaining 5 chests tea, for | 291 13 4 | |
- 32 (Co. 3,) A. in *Dublin*, L. at *London*, N. at *Nantz*, enter Co. each to manage as occasion shall require. In pursuance to this agreement, A. buys and ships to N. at *Nantz*, tanned leather, Co. 3, each $\frac{1}{3}$ which cost in ready money 200*l.* his commission at $2\frac{1}{2}$ \pounds cent. is 5*l.* in all 205*l.* and advises his partners hereof; exchange suppose 10 \pounds cent. 30*d.* *English* and 33*d.* *Irish* \pounds Δ *French*. A. L. N.
- 33 N. receives the leather, and paid duty, &c. 200 *liv. tour.* A.
- 34 N. sells the whole for ready money - 6000 *liv.*
- | | |
|--|-----------------|
| His commission at $2\frac{1}{2}$ \pounds cent. | 150 <i>liv.</i> |
| Other petty charges paid by N. in ready money | - 70 |
- The Nt. proceeds he advises A. and L.
- | | |
|-----------------------------|------------------------|
| \pounds account sales, is | - - - 5580 <i>liv.</i> |
|-----------------------------|------------------------|
- N. A. L.
- 35 N. ships for account Co. 3, to L. Brandy, which cost him 6000 *livres tournois*, and advises A. and L. hereof N. A. L.
- 36 L. receives the brandy, sells it immediately for a cargo hops already shipped, which he consigns to A. for acct. Co. 3, advises N. thereof, the cargo valued at 370*l.* *Eng.* L. N. A
- 37 A. receives the hops and sells them for ready money 345*l.* of which he advises L. and N. and sends to each the balance of their account current. *l. s. d.*
- | | | |
|-------|---|---------|
| To L. | - | 46 13 4 |
| To N. | - | 53 1 8 |
- A. L. N.
- 38 A. in *Dublin* and L. of *London* agree to carry on an account or correspondence in exchange in partnership, to share equally the gain or loss by exchange on the mutual drafts and remittances. In pursuance of this agreement, A. remits to L. his own bill on *Digby* and Co. *London*, for 300*l.* *Eng.* at 10 \pounds cent. which sum L. receives accordingly. A. L.
- 39 L. *London*, takes up from *Michael Clancy*, said place, his Bill on *Wm. Warren*, *Dublin*, for 350*l.* *Irish*, value in account with *Clancy*, *London*, at 11 \pounds Cent. this Bill, L. remits to A. of *Dublin*, who receives the contents. A. L.
- 40 L. *London*, receives 400*l.* *Eng.* for his bill of 448*l.* *Irish* on A. of *Dublin*, favour *Thos. Preston*, in payment thereof, A. gives his own bill on *Swift* and Co. for that sum. A. L.
- 41 A. of *Dublin*, takes up from *George Usher* a bill on *Loftus* and Co. *Paris*, for 10,000 *liv. tournois*, which he remits to said Co. for their account at 12*d.* \pounds ; in payment hereof gives said *Usher* a bill on L. of *London*, exchange at 32*d.* *Eng.* \pounds Δ *French*, who pays it, for joint account of said L. and A. A. L.

ANSWERS

TO THE

THIRD SET.

COMPANY.		£.	s.	d.
1 A.	Ship <i>Swan</i> Dr. to Cash for my $\frac{2}{3}$ ditto - - -	240	—	—
B.	Ship <i>Swan</i> Dr. to Cash for my $\frac{1}{3}$ ditto - - -	120	—	—
2 A.	Sundries Dr. to Cash £.60, viz. Ship <i>Swan</i> , for my $\frac{2}{3}$ of Repairs £ 40 B. for his $\frac{1}{3}$ - - - 20	60	—	—
B.	Ship <i>Swan</i> Dr. to A. for my $\frac{1}{3}$ repairs - - -	20	—	—
3 A.	Cash Dr. to Sundries £.100, viz. To Ship <i>Swan</i> , for my $\frac{2}{3}$ freight 66 13 4 To B. for for his $\frac{1}{3}$ - - - 33 6 8	100	—	—
B.	A. Dr. to Ship <i>Swan</i> - - - - -	33	6	8
4 A.	Cash Dr. to B. - - - - -	200	—	—
B.	A. Dr. to Cash - - - - -	200	—	—
5 A.	Sundries Dr. to Cash £.300, viz. Linen, Co. 1, £.150 B. - - - 150	300	—	—
B.	Adventure in Co. with A. Dr. to A. - - -	150	—	—
6 A.	Sundries Dr. to Sundries £.150, viz. Beef, Co. 1 £.75 To Cash £.100 B. - - - 75 To B. 50	150	—	—
B.	Adventure in Co. with A. Dr. to Sundries £.75, viz. To Cash - 50 To A. - - 25	75	—	—
7 A.	Tallow Dr. to Cash - - - - -	100	—	—
B.	Adventure in Co. with A. Dr. to Cash - - -	100	—	—
8 A.	Sundries Dr. to Sundries £.209 2s. viz. Voy. to Nantz, Co. 1, l.104 11 To Cash l 204 2 B. - - - - - 104 11 To Com. 5 0	209	2	—
	Adventure in Co. with A. Dr. to A. - - -	104	11	—

		l. s. d.	
9	A. Cash Dr. to B.	- - -	104 11 -
	B. A. Dr. to Cash	- - -	104 11 -
10	A. Sundries Dr. to Sundries £.374 2 6, viz.		
	Voy. to Rouen, Co. 1, 187 1 3	To Beef, do. Co. 75 0 0	
	B. - - - 187 1 3	To Tal. Co. 1, 100 0 0	
		To Cash - 15 0 0	
		To Commission } 9 2 6	
		on the whole }	
		To B. for his $\frac{1}{2}$ both 175 0 0	
			374 2 6
	B. Adventure Co. with A. Dr. to Sund. £.187 1 3, viz.		
		To Adventure in Co. } £.175 0 0	
		with A }	
		To A. for $\frac{1}{2}$ charges 12 1 3	
			187 1 3
11	A. Sundries Dr. to Sundries, 485 17 0, viz.		
	Voy. to Lon. Co. 1, 242 18 6	To Linen, Co. £.150	
	B. - - - 242 18 6	To B. - 312	
		To Ship Swan 4	
		To Cash for charges 8	
		To Com. on 474l. 11 17	
			485 17 -
	B. Sundries Dr. to Sundries, £.312, viz.		
	Adv. Co. with A. 242 18 6	To Adv. Co. with A. 150	
	A. advanced for him 69 16	To Linen now put in 160	
		To Ship Swan, for } 2	
		$\frac{2}{3}$ Freight - }	
			312 -
12	A. 1, Sund. Dr. to P. Laroche, Bourdeaux, Co. 2, o. a. £.600, viz.		
		Claret Co. 1, for my $\frac{1}{2}$ 300 0 0	
		B. - - - 300 0 0	
			600 -
	2, Claret Co. 1, Dr. to Cash, Duty, &c. paid on ditto		640 -
	B. Adventure Co. with A. Dr. to A.	- - -	300 -
13	A. C. Dr. to B.	- - -	120 -
	B. A. Dr. to Cash.	- - -	120 -
14	A. P. Laroche, Bourdeaux, Co. 1, o. a. Dr. to Sund. £.600, viz.		
		To Cash, for my $\frac{1}{2}$ paid down 300 0 0	
		To B. for my Bill for his $\frac{1}{2}$ 300 0 0	
			600 -
	B. A. Dr. to Cash	- - -	300 -
15	A. C. Dr. to Claret, Co. 1,	- - -	80 -
16	A. Cash Dr. to Claret, Co. 1,	- - -	160 -
17	A. B. Dr. to Claret, Co. 1,	- - -	180 -
18	A. N. Nantz, for Co. 1, our Acct. Dr. to Sundries, £.250, viz.		
		To Voyage to ditto for my $\frac{1}{2}$ Nt. Proceeds 125	
		To B. for his ha. f - 125	
			250 -
	B. A. Dr. to Adventure in Company with A.	- - -	125 -

Answers to the Third Set.

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						l.	l.	d.
19	A. B. Dr. to Voyage to Rouen, Company 1,					225		
	B. R. Rouen Dr. to Sundries £.450, viz.							
	To Adventure in Company with A. £.225							
	To A. - - - - -				225			
						450		
20	A. 1. Wares from London, Co. 1, Dr. to Voy. to do. for my $\frac{1}{2}$					300		
	2. Wares, Company 1, Dr. to Cash - - -					100		
	B. Advent. in Co. with A. Dr. to Advent. in Co. with A.					300		
21	A. Sundries Dr. to Sundries £420, viz.							
	Voyage to Cadiz for my $\frac{1}{3}$ 140	To C. - £.150						
	C. - - - - - 140	To D. - 120						
	D. - - - - - 140	To Cash 150						
						420		
	B. Sundries Dr. to Tallow £150, viz.							
	Adventure in Co. with A. and D. 140							
	A. for Remainder - - - 10							
						150		
	D. Adventure in Co. with A. and C. Dr. to Sund. £.140,							
	viz.	To Rum - 120						
		To A. for what he } 20						
		advanced for me }						
						140		
22	A. 1. Edward Hall, Cadiz, for Company 2, our acct. Dr.							
	to Sundries £.510, viz.							
	To Voyage to ditto for } l.170							
	my $\frac{1}{3}$ Nt. proceeds }							
	To C. for his $\frac{1}{3}$ - - 170							
	To D. for his $\frac{1}{3}$ - - 170							
						510		
	2. Sundries Dr. to Hall, Cadiz, for Company 2, our							
	account l.300, viz.							
	Voyage to London for my $\frac{1}{3}$ 100							
	C. for his $\frac{1}{3}$ - - 100							
	D. for his $\frac{1}{3}$ - - 100							
						300		
	C. Sundries Dr. to Adv. in Co. with A. and D. l.170, viz.							
	Adventure in ditto Company l.100							
	A. for remainder Nt. proceeds 70							
						170		
	D. Ditto Post - - - - -					170		
23	A. Sundries Dr. to Sundries l.100, viz.							
	Voy. to Cadiz, for l. s. d.							
	my $\frac{1}{3}$ freight, 20 0 0							
	Voy. to London, for my $\frac{1}{3}$ ditto 33 6 8	To S. Swan, for my $\frac{2}{3}$ freight 66 13 4			l. s. d.			
	C. for his $\frac{1}{3}$ both 33 6 8	To B. for his $\frac{1}{3}$ 33 6 8						
	D. for his $\frac{1}{3}$ both 33 6 8							
						100		
	B. A. Dr. to Ship Swan - - - - -					33	6	8
	C. Adventure in Company with A. and D. Dr. to A.					33	6	8
	D. Ditto Post - - - - -					33	6	8

						l.	s.	d.
24	A.	1. C. Dr. to B.	-	-	-	150	-	-
		2. D. Dr. to Ship <i>Swan</i>	-	-	-	150	-	-
	B.	A. Dr. to Ship <i>Swan</i>	-	-	-	150	-	-
	C.	Ship <i>Swan</i> Dr. to A.	-	-	-	150	-	-
	D.	Ditto Post	-	-	-	150	-	-
25	A.	Sundries Dr. to Claret <i>l.1044, viz.</i>						
		Claret Co. 2, for my $\frac{1}{3}$ in				l.		
		do. Co. brought from Co. 1			348			
		B. for his half taken up in						
		ready money			522			
		D. for what he owes for his $\frac{1}{3}$			174			
						1044		
	B.	Cash Dr. to A.	-	-	-	522	-	-
	C.	Adventure in Company with A. and D. Dr. to Cash	-	-	-	48	-	-
	D.	Adventure in Co. with A. and C. Dr. to Sundries <i>l.348,</i>						
		<i>viz.</i>						
		To Cash			l.174			
		To A.			174			
						348	-	-
26	A.	Cash Dr. to N. <i>Nantz</i> , for Company 1, our account				250	-	-
27	A.	D. or Bills and Notes Dr. to B.	-	-	-	100	-	-
28	A.	C. Dr. to Wares from <i>London</i> , Company 1, -				102	-	-
29	A.	Profit and Loss Dr. to Sundries, <i>l.250, viz.</i>						
		To Ship <i>Swan</i>			l.150			
		To Voy. to <i>London</i> , Co. 2			100			
						250	-	-
	C.	Profit and Loss Dr. to Sundries, <i>l.250, viz.</i>						
		To Ship <i>Swan</i>			l.150			
		To Adventure in Co. with A. and D.			100			
						250	-	-
30	D.	Ditto Post	-	-	-	250	-	-
	A.	Sund. Dr. to <i>Hall, Cadiz</i> , for Co. 2, our Acct. <i>l.210, viz.</i>						
		Cash	-	-	l.70			
		C.	-	-	70			
		D.	-	-	70			
						210	-	-
	D.	Cash Dr. to A.	-	-	-	70	-	-
	D.	Ditto Post	-	-	-	70	-	-
31	A.	Sund. Dr. to Wares from <i>London</i> , Co. 1, <i>l.606 13 4, viz.</i>						
		Hops			l.315 0 0			
		B.	-	-	291 13 4			
						606 13 4		
	B.	Tea Dr. to A.	-	-	-	291 13 4		
32	A.	Sundries Dr. to Sundries, <i>l.205, Irish, viz.</i>						
		Voyage to <i>Nantz</i> , Co. 3,						
		for my $\frac{1}{3}$	-	-	68 6 8			
		L. <i>London</i> , his Account						
		for his $\frac{1}{3}$	-	-	68 6 8			
		N. <i>Nantz</i> , his Account						
		for his $\frac{1}{3}$	-	-	68 6 8			
		Voy. to <i>Nantz</i> , Co. with A. & N. Dr. to A. <i>Dub.</i> my Acct. <i>l.</i>						
		my $\frac{1}{3}$ of 205 <i>l.</i> <i>Ir.</i> 68 <i>l.</i> 6 <i>s.</i> 8 <i>d.</i> at 10 $\frac{1}{2}$ Cent. is <i>English</i>			62 2 0			

33 N.	1. Leather in Company with A. and D. Dr. to A. Dublin, my account,	Liv. sol. den.
	My $\frac{1}{3}$ of 205 Irish is £.68 6 8 at 11d. $\frac{4}{9}$ livre	1490 19 2
	2 Sales Leather, in Co. with A. and L. Dr. to Cash	200 Tournois.
34 N.	1. Cash Dr. to Sales Leather in Co. with A. and L.	6000 Tournois.
	2. Sales Leather, in ditto Company, Dr. to Sundries	
	5800 livres, viz.	
	To Commission on	
	6000 livres	150
	To Cash for charges	
	not posted	70
	To A. Dublin his ac-	
	count, for his $\frac{1}{3}$ Nt.	
	proceeds (5580)	1860
	To L. London his ac-	
	count for his $\frac{1}{3}$ do.	1860
	To Leather in Co.	
	for my $\frac{1}{3}$ ditto	1860
		5800 Tournois.
A. N.	Nantz, my account Dr. to voyage to ditto for	
	my $\frac{1}{3}$ of 5580 livres (Nt. proceeds Leather) is	
	1860, at 11d. $\frac{4}{9}$ - - -	£85 5 Irish.
L. N.	Nantz, my account Dr. to ditto Company 3, for	
	my $\frac{1}{3}$ ditto 1860 livres at 10d. $\frac{4}{9}$ English	£.77 10 Eng.
35 N.	Sundries Dr. to Cash, 6000 livres, viz.	
	Voyage to London, Co. 4,	
	for my $\frac{1}{3}$ -	2000
	A. Dublin, his account	
	for his $\frac{1}{3}$ ditto -	2000
	L. London, his account	
	for his $\frac{1}{3}$ ditto -	2000
		6000 Tournois.
A.	Voyage to London, Company 3, to N. Nantz, my	
	acct. for my $\frac{1}{3}$ 6000 livres is 2000 livres at 11d. $\frac{4}{9}$	£.91 13 4 Ir.
36 L.	Voyage to Dublin, Company with A. and N. Dr. to	
	Sundries 90l. English, viz.	
	To N. Nantz, my	l. s. d.
	account, my $\frac{1}{3}$	
	2000 livres, at	
	10d. $\frac{4}{9}$ -	83 6 8
	To Profit and Loss	
	for Gain by	
	Brandy -	6 13 4
		£.90 English.
N.	Voyage to Dublin, Company with A. and N. Dr. to	
	Voyage to London, Company with ditto 90l. English	2160 Tournois

37 A.	1. Cash Dr. to Sundries £ 345, viz.	
	To Voyage to London Co. 3, for my $\frac{1}{3}$ 270 <i>l.</i> English 10 $\frac{1}{4}$ Cent.	£. 99
	To Profit and Loss, for Gain by Hops - - -	16
	To L. London his account for his $\frac{1}{3}$ 345 <i>l.</i> (Sales Hops)	115
	To N. Nantz, his account for his $\frac{1}{3}$ ditto - - -	115
		£ 345 Irish.
	2. Sundries Dr. to Cash £.99 15, viz.	
	L. London, his account for bal. his account	46 13 4
	N. Nantz, his account for bal. his account	53 1 8
		£.99 15
L.	1. A. Dublin, my account, Dr. to Voyage to Dublin Company 3, 99 <i>l.</i> Irish at 10 $\frac{1}{4}$ Cent. is English	£.90.
	2. Bills and Notes Dr. to A. Dublin, my account £.46 13 4 Irish at 10 $\frac{1}{4}$ Cent. is English	£.42 8 $5\frac{3}{4}$
N.	1. A. Dublin, my account, Dr. to voyage to Dublin Co. 3, £.99 Irish, at 11 <i>d.</i> $\frac{1}{4}$ livre, is French	2160 Livres.
	2. Bills and Notes Dr. to A. Dublin, my account £.53 1 8 at 11 <i>d.</i> $\frac{1}{4}$ livre, is French	1158 3 $7\frac{1}{2}$
38 A.	L. London, our account of Exchange in Co. Dr. to Messrs Digby ditto place, their account 300 <i>l.</i> English at 10 $\frac{1}{4}$ Cent - - -	£.330 Irish.
	L. Cash Dr. to A. Dublin, our account of Exc. in Co.	£.300 English.
39 L.	A. Dublin our account of Exc. in Co. Dr. to Michael Clancy 350 <i>l.</i> Irish at 11 $\frac{1}{4}$ Cent. is English -	£.315 6 $3\frac{1}{2}$
	A. Cash Dr. to L. London, our account of Exchange in Company, £.315 6 $3\frac{1}{2}$ English -	£.350 Irish.
40 A.	L. London, our account of Exchange in Company Dr. to Messrs Swift and Company £.400 English	£.448 Irish.
	C. Cash Dr. to A. of Dublin, our account of Exchange in Company, £.448 Irish - - -	£.400 English.
41 A.	A. Dublin, our account of Exchange in Company Dr. to Cash £ 500 Irish - - -	494 8 $10\frac{1}{2}$ E.
	L. Messrs. Loftus and Company th. ir account Dr. to L. London, our account of Exchange in Company, £.494 8 $10\frac{1}{2}$ English - - -	£.500 Irish.

COMPUTATIONS IN EXCHANGE.

INTRODUCTION.

EXCHANGE is the commutation of the money of one country for that of another, by means of a bill, instrument, or writ, commonly called a *Bill of Exchange*.

Exchange may likewise be defined, a fixing of an actual and momentary value of money. Silver as a metal hath a value like other merchandizes; but as it is capable of becoming the sign of all other merchandizes, or the medium by which they can be estimated, it may receive an additional value; for was it no more than a mere merchandize, its value would perhaps be less fluctuating, and of less consideration than it is. As money, the Prince can fix a value upon silver in some cases, and in others he cannot. He can fix a proportion between silver as a metal and silver as money; between the several metals made use of to pass as money: he establishes the weight and standard of every piece of money, and assigns to it that ideal value by which it is current. On the other hand, if we consider the money of one country comparatively with that of another, it receives a new value which is fixed by the current course of commerce and the general opinion of merchants; but never by the laws of any particular nation, because it is liable to incessant variations, and depends on the accidental circumstances of trade, the money transactions between nations, and the state of their public credit. The several nations, in fixing this relative value, are chiefly guided by that particular nation which hath the greatest quantity of specie. If any one nation hath as much specie as several others together, it will then become necessary for these several nations to be regulated by the standard of that one nation. In the actual state of the universe, Holland, in this respect, seems to be umpire, since she regulates the exchange for almost all Europe, in a manner most agreeable to her own interest. This scarcity or plenty, from whence results the mutability of the course of exchange, is not real, but relative: for instance, when Glasgow hath greater occasion for funds in London, than London of having funds in Glasgow, the price of bills must rise at Glasgow. The specie of both cities is the same, both as to weight and standard, and although there should be money enough to purchase bills at Glasgow upon London, yet when there is not a fund of credit at London equal to the debt, the price of bills, not of money, must rise of course.

To set this subject in a more practical point of view, let us consider,

1. That if our purchases and payments in foreign countries exactly balance their purchases and payments in ours, there will be just enough of bills on the one to clear accounts with the other; so that in this case the exchange on both sides will be at par; that is, one who gives money in one country, will receive as much in the other in weight and standard.

2. If a nation supplies us with more than it takes from us, or if we pay that nation more money than it pays to us, there will be a balance against us which we must necessarily pay; in order to which, the demand for the money of that nation, or its bills of exchange, becomes greater among us than the quantity to supply that demand, which raises the value of their money or bills and lowers ours, or, in other words, puts the price of their money above par, and ours below it, which constitutes what we call the *course of exchange*. From these two considerations we may naturally infer:

1. That the course of exchange between two nations is a herald, which proclaims publicly the state of commerce and money negotiations between them, and which of the two is indebted to the other.

2. That the nation which is indebted hath the disadvantage in commerce and money transactions, and that the one which hath the balance in its favour, hath in every respect the advantage.

3. That the balance of trade naturally imports specie, and renders money at home more valuable abroad; whereas, on the other hand, when the balance is against a nation, their specie is exported, and becomes thereby less valuable.

It is here thought proper to insert Sir Isaac Newton's table of the assays, weights and values of most foreign silver and gold coins actually made at the mint, by order of the Privy Council, before the year 1717, with notes and explanations, and a calculation of the real or intrinsic par of exchange, as it stood 1719, when first published, and as it was republished in London, 1740.

Explanation of the following Tables.

For understanding the following tables, it is to be observed, that the English pound Troy contains 12 ounces; 1 ounce, 20 penny weights; 1 penny weight, 24 grains; and 1 grain 20 mites.

The present English standard for gold coin is 22 carats of fine gold and 2 carats or $\frac{1}{12}$ of alloy.

The silver coin contains 11 ounces 2 penny weights fine silver, and 18 penny weights of alloy in the pound.

The first column of the table expresseth the fineness of the assayed piece; the letter B. signifying *better*, and W. *worse* than the English standard.

The second column the absolute weight of the piece.

The third column its standard weight, or quantity of standard metal.

The fourth column, its value in English money.

Table

Table of Foreign Silver Coins.

265

	Assay dwt.	Weight. dwt. gr.	Stand. Wt. dw. gr. mi.	Value d.
The piastre of Spain or Seville piece of 8 reals, now reduced to 10	W. 1	17 12	17 10	254
The new Seville piece of eight	W. 1½	14	13 21 15	43 .11
The Mexico piece of eight	W. 1	17 10	17 8 14	53 .83
The Pillar piece of eight	Sta.	17 9	17 9	53 .17
The Peru piece of eight coarser but of uncertain allay				
The old ecu of France, or piece of 50 sols Tournois	W. 1	17 12	17 10	254
The new ecu, or piece of 5 livres or 100 sols Tournois	W. 1½	19 14½	19 11 12	60 .39
N. B. The ecu of France should be 2dwt. worse by law.				
The crusado of Portugal, or ducat worth 400 reas, now marked and raised to 480 reas	W. 2	11 4	11 1 13	34 .31
The patacks or patagons of Portugal, worth 500 reas, now marked and raised to 600				
The ducatoon of Flanders, or piece of 60 sols or patters	B. 4½	20 22	21 8 2	66 .19
The patagon of Flanders, or cross dollar or piece of 48 patters	W. 12	18 1	17 1 13	52 .91
The ducatoon of Holland, or piece of 63 stivers	B. 3	20 21	21 3 15	65 .59
The patagoon leg dollar or rix dollar of Holland, or piece of 50 stivers	W. 14	18	16 20 17	52 .28
The three guider piece of Holland, or piece of 60 stivers	W. 2	20 8	20 3 12	62 .46
The guilder, florin, or piece of 20 stivers	W. 2	16 18½	16 17 1	20 .03
The ten schelling piece of Zealand or piece of 60 stivers	W. 2	20 6	20 1 13	62 .21
The lion dollar of Holland, or ⅔ of the ducatoon	W. 44	17 14	14 2 7	43 .07
the ducatoon of Cogn	B. 3	20 18	21 0 15	55 .02
The rix dollar or patagoon of Cogn	W. 13	18	16 22 14	52 .53
The rix dollar or patagoon of the Bishop of Liege	W. 12	17 22½	16 22 5	55 .04
The rix dollar of Mentz	W. 6½	18 8	17 19 18	55 .27
The rix dollar of Franckfort	W. 9	18 8	17 14 4	54 .53
The rix dollar of the Elector Palatine of the Rhine and Bavaria, before 1620	—	18 5		
The rix dollar of Nurenburg	W. 6	18 11	13 22 1	55 .53
The old rix dollar of Lunenburg	W. 10	18 11	17 15 2	54 .05
The old rix dollar of Hanover	W. 8	18 12	17 20 2	55 .03
The double gulden of the Elector of Hanover	W. 7	18 18	18 3 16	56 .29
The gulden of the Elector of Hanover, or piece of ½	B. 16	18 13	18 1 18	28 .14

Table of Foreign Silver Coins.

	Assay dwt.	Weight. dwt. gr.	Stand. dwt. gr.	Wt. gr. mi. d.	Value.
The half gulden of the Electorate of Hanover, or piece of $\frac{2}{3}$ -	B. 17 $\frac{1}{2}$	4 5	4 12 19	14	.07
The gulden of the Duke of Zell, or piece of 16 gutz grosh -	W. 43	11 22	8 22 10	27	.07
The gulden of the Bishop of Hildesheim or piece of 24 marien grosh now raised to 26 -	W. 40 $\frac{1}{2}$	11 22	9 17 17	30	.21
The rix dollar of Magdeburg -	W. 10	18 12	17 16 1	54	.27
The guild, or guilder of Magdeburg -	W. 44	11 14	9 6	28	.67
The old rix dollar of the Elector of Brandenburg -	W. 9	18 13	17 19 1	53	.17
The old gulden of Brandenburg, now raised from 24 to 26 marien grosh	W. 43	12 4	9 19 9	30	.41
The gulden of Brandenburg, or piece of $\frac{2}{3}$ -	W. 43	11 3	8 23 6	27	.81
The half gulden of Brandenburg, or piece of $\frac{2}{3}$ -	W. 43	5 13	4 11 14	13	.09
The gulden of the Elector of Saxony, or piece of $\frac{2}{3}$ -	W. 41	11 3	9 1 14	28	.12
The old bank dollar of Hamburg -	W. 8	18 9	17 17 4	54	.92
The old rix dollar of Lubec -	W. 8 $\frac{1}{2}$	18 16	17 22 17	55	.54
The four mark piece of Denmark, or coarser allay -	W. 61	14 8	10 9 16	33	.23
The four mark piece of Denmark, or finer allay -	W. 31	11 13 $\frac{1}{2}$	11 11 5	32	.45
The eight mark piece of Sweden -	Stan. 20		20	62	
The four mark piece of Sweden -	W. 58	13 12	9 23 7	30	.92
The two mark piece of Sweden -	W. 6	19			
The old dollar of Dantzick -	W. 10 $\frac{1}{2}$	18 9	17 12 14	54	.27
The old rix dollar of Thorn near Dantz -	W. 12	18 8 $\frac{1}{2}$	17 8 15	53	.35
The rix dollars of Sigismund III. and Vladislaus IV. Kings of Poland	W. 10	18 9	17 13 14	54	.04
The rix dollar of the late Emp. Leopold -	W. 10 $\frac{1}{2}$	18 9	17 12 4	54	.27
The rix dollar of his pred. Ferdinand III. -	W. 10 $\frac{1}{2}$	18 9	17 12 4	54	.27
The rix dollar of Ferdinand Arch-duke of Austria -	W. 10 $\frac{1}{2}$	18 5	17 8 7	35	.78
The rix dollar of Basil -	W. 7 $\frac{1}{2}$	18 18 $\frac{1}{2}$	18 3 6	56	.24
The rix dollar Zune -	W. 13	18 1	16 23 13	52	.65
The old ducat of Venice, with the words <i>Ducatus Venetus</i> upon it	W. 23 $\frac{1}{2}$	14 15	13 1 17	40	.50
The half ducat -	W. 23 $\frac{1}{2}$	7 7 $\frac{1}{2}$	6 12 18	20	.25
The new ducat with No. 124 upon it signifying 124 sols or 6 livres 4 sols de Picoli -	—	18 2			
The half thereof -	—	9 1			
The crusado croisat, or St. Mark of Venice, with No. 140 upon it, signifying 140 sols or 7 livres de Picoli	—	20 6			
The half crusado of the same form -	—	10 3			
The quarter crusado of the same form -	—	5 1			

Table of Foreign Silver Coins.

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	Assay dwt.	Weight. dwt.	Stand. gr.	Wt. dwt.	gr.	mi. d.	Value.
Another coin of Venice -	W. 46	17	10	13	19	842	.03
The piece of two jewels -	B. 6	3	15	3	17	711	.05
The ducat de banco of Naples or piece of 5 tarins, or 10 carlins, or 100 gr. }	W. 3	14	0 $\frac{1}{4}$	13	1	40	.43
The half ducat -	W. 3	7	0 $\frac{1}{8}$	6	12	1020	.21
The tarin, or fifth part of the ducat	W. 3	2	19 $\frac{1}{4}$	2	14	128	.09
The carlin or tenth part of the ducat	W. 3	1	9 $\frac{1}{2}$	1	7	64	.04
The escudi, escu, or crown of Rome or piece of 10 julios, or 100 bayoches }	—	20	14 $\frac{1}{2}$				
The testin of Rome, or testin of 3 julios -	W. 1	5	21 $\frac{1}{2}$	5	20	118	.32
The ducat of Florence and Leg- horn, or piece of 7 livres, or 10 $\frac{1}{2}$ julios }	B. 8	20	3	20	20	664	.62
The julio of Rome -	—	2	5				
The piaster ecu, or crown of Fer- dinand II. Duke of Tuscany }	W. 1	17	12	17	10	254	
The piastre ecu, or crown of Cosinus III. D. of Tuscany, whose monies are about four cent, lighter than his Fa- ther's; this piece is 8 $\frac{1}{2}$ julios }	W. 1	16	18	16	16	451	.69
The croisat of Genoa, or piece of 7 $\frac{1}{2}$ livres }	B. 7	24	15	25	9	1178	.74
The ecu d'argent of Genoa, or piece of 7 livres 12 sols }	—	17	21				
The piastre ecu, or crown of Milan	—	20	20				
The Philip of Milan, a piece of 7 livres }	—	3	22				
The livre of 20 sols piece of Savoy	—	1	23				
The 10 sols piece of Savoy -	—	1	23				
A roupee -	B. 16 $\frac{1}{2}$	7	13	7	23	424	.07
A gout gulden, or florin d'or, a Dutch coin of 28 stivers }	W. 75	12	19	8	11	526	.26
Another gulden -	W. 48	11	0	8	14	1826	.72
Another -	W. 48	12	0	9	9	1529	.15

Table

268 Table of Gold Coins.

	Assay.		Weight.		Stand.		Wt.		Value.	
	car.	gr.	duet.	gr.	duet.	gr.	mi.	s.	d.	
The old Louis d'or - -	W. 0	0 $\frac{1}{2}$	4	8	4	7	8	16	9	.3
The half and quarter in proportion	W. 0	0 $\frac{1}{2}$	2	4	2	3	14	8	5	
The new Louis d'or - -	W. 0	1 $\frac{1}{2}$	5	5 $\frac{3}{4}$	5	3	18	20	0	.6
The half and quarter in proportion	W. 0	1 $\frac{1}{2}$	2	14	2	13	9	10	0	.3
The old Spanish double doubloon	W. 0	0 $\frac{1}{2}$	17	8	17	5	12	67	1	.4
The old Spanish double pistole	W. 0	0 $\frac{1}{2}$	8	16	8	14	16	33	6	.7
The Spanish pistole - -	W. 0	0 $\frac{1}{2}$	4	8	4	7	8	16	9	.3
The new Seville double pistole	W. 0	3	8	16 $\frac{3}{4}$						
The new Seville pistole -	—		4	18 $\frac{1}{6}$						
The half and quarter in proportion										
The doppia moeda or double } moeda of Portugal, new coined }	W. 0	0 $\frac{1}{4}$	6	22	8	21	12	26	10	.4
The doppia moeda as they come } into England }	W. 0	0 $\frac{1}{4}$	8	21 $\frac{3}{4}$	6	21	7	26	9	.9
The moeda of Portugal - -	W. 0	0 $\frac{1}{4}$	3	11	3	10	16	13	5	.1
The half moeda - -	W. 0	0 $\frac{1}{4}$	1	17 $\frac{1}{2}$	1	17	8	6	8	.5
The Hungary ducat - -	B. 1	2	2	5 $\frac{2}{3}$	2	9	7	9	3	.6
The ducat of Holland, coined } <i>ad legem imperii</i> }	B. 1	2	2	5 $\frac{1}{2}$	2	9	3	9	3	.2
The ducat of Campen in Holland	B. 1	2	2	5 $\frac{1}{2}$	2	9	3	9	3	.2
The ducat of the Bishop of Bamberg	B. 1	2	2	5 $\frac{1}{2}$	2	9	3	9	3	.2
The doub. duc. of the D. of Hanover	B. 1	2	4	10 $\frac{1}{2}$	4	17	9	18	4	.8
The ducat of the Duke of Hanover	B. 1	2	2	5 $\frac{1}{4}$	2	8	10	9	2	.7
The ducat of Brandenburg -	B. 1	2	2	5 $\frac{1}{2}$	2	9	3	9	3	.2
The ducat of Sweden - -	B. 1	2	2	5 $\frac{1}{2}$	2	9	3	9	3	.2
The ducat of Denmark - -	B. 1	2	2	5 $\frac{1}{2}$	2	9	3	9	3	.2
The ducat of Poland - -	B. 1	2	2	5 $\frac{1}{2}$	2	8	12	9	2	.1
The ducat of Transylvania -	B. 1	1 $\frac{1}{2}$	2	4 $\frac{3}{4}$	2	7	6	8	11	.6
The cheq. or zacheen of Venice	B. 1	3 $\frac{1}{2}$	2	5 $\frac{3}{4}$	2	10	7	19	3	.7
The old Italian pistole -	W. 0	0 $\frac{1}{4}$	4	6 $\frac{1}{2}$	4	6	11	16	7	.6
The doub. pistole of P. Urban, 1634	—		8	14 $\frac{1}{2}$						
The half pist. of Innocent II. 1684	—		2	4						
A double pistole of Placentia	—		8	10						
A double pistole of Genoa, 1621	—		8	16						
A double pistole of Milan -	—		8	13 $\frac{1}{2}$						
A single pistole of Milan -	—		4	6 $\frac{3}{4}$						
A pistole of Savoy, 1665 -	—		3	8 $\frac{1}{2}$						
Doub. d. of Castil, Genoa, Portu- } gal, Florence, Hungary & Venice }	B. 1	0 $\frac{1}{2}$	4	11	4	18	8	18	7	.7
Sing. ducats of the same places	B. 1	2 $\frac{1}{2}$	2	5 $\frac{1}{2}$	2	9	9	9	3	.3
Double ducats of the several } forms in Germany }	B. 1	1	4	11	4	17	1	18	4	
Single ducats of the same places	B. 1	1	2	5 $\frac{1}{2}$	2	8	5 $\frac{1}{2}$	9	2	
Double ducats of Genoa -	B. 1	2	4	11	4	18	0	18	6	.5
Sing. d. of Gen. Besancon & Zurich	B. 1	2	2	5 $\frac{1}{2}$	2	9	3	9	3	.2
Pistole of Rome, Milan, Venice, } Florence, Savoy, Genoa, Or- } ange, Treven and Besancon }	W. 0	0 $\frac{1}{4}$	6	6	4	5	17	16	6	.7
A Barbary D. with Arabic letters } on both sides, in square tablets }	W. 2	1 $\frac{1}{2}$	2	16 $\frac{1}{4}$	2	9	6	9	3	.5
without any effigies, &c.										

N. B. The gold coin having been valued when guineas were at 21s. 9d. they are here reduced to the present standard of 21s.

In Ireland accounts are kept in pounds, shillings and pence Irish; divided as in Britain; but having no coins of their own, they are supplied by the different countries with which they have their commerce: Britain exchanges with Ireland upon the £100 sterling, the par of which in Irish money is 108*l.* 6*s.* 8*d.*; so that the shilling sterling, according to that equation, will be worth 13 pence Irish. The course of exchange runs from 5 to 12 $\frac{1}{2}$ cent. according as the balance of trade is in favour of Ireland, or against it.

Case 1. When Irish money is required; let 100*l.* be the first term, its equivalent Irish according to the course, the second term, and the given sterling the third, then will the fourth proportional be the Irish money required.

Case 2. If sterling is required; let the course of exchange equivalent to 100*l.* be the first term, 100*l.* the second, the given Irish the third, then will the fourth proportional be the answer.

Examples of Irish Exchange.

Example 1. Glasgow remits to Ireland 375*l.* 18*s.* sterling; for how much Irish ought Glasgow to be credited for this remittance, when the exchange is at 10 $\frac{5}{8}$ $\frac{1}{2}$ cent.?

Sterl. Irish

$$£100 : 110\frac{5}{8} :: 375.9$$

$$110\frac{5}{8}$$

$$39369.0$$

$$178.95 = \frac{4}{8} \text{ or } \frac{1}{2} \text{ of } 375.9$$

$$44.7375 = \frac{1}{8} \text{ or } \frac{1}{4} \text{ of } \frac{1}{2}$$

$$\text{Irish } £395.926875 = £395 \text{ } 18 \text{ } 6\frac{3}{8} \text{ Ans.}$$

The same answer can very readily be effected by Practice, thus:

$$375.9$$

$$35.79 = \frac{1}{10} \text{ for } 10 \frac{1}{2} \text{ cent.}$$

$$1.7895 = \frac{1}{20} \text{ of } \frac{1}{10} \text{ for } \frac{1}{8} \text{ or } \frac{1}{2}$$

$$:44.737 = \frac{1}{4} \text{ of } \frac{1}{10} \text{ for } \frac{1}{8}$$

$$395.926875 \text{ as before.}$$

Example 3. Ireland draws on Glasgow for £395 18 6 $\frac{3}{8}$ Irish, exchange at 10 $\frac{5}{8}$ $\frac{1}{2}$ cent.; how much sterling will Ireland be debited with at Glasgow when this bill is discharged?

$$110\frac{5}{8} : 100 :: 395.926875$$

$$8$$

$$160$$

$$5) 885$$

$$177$$

$$5) 800 \quad 177) 63343.300000$$

$$531$$

$$160$$

$$1024$$

$$885$$

$$1398$$

$$1239$$

$$1593$$

$$1593$$

Exchange with America and the West Indies.

In America and the West Indies, as in other parts of the British dominions, accounts are kept in pounds, shillings and pence, divided as in Britain; and their money, for distinction sake, is called *currency*. Upon the continent, payments are seldom made in specie, as there are few coins circulating among them, but some French and Spanish pieces, the value of which by statute in the 6th year of Queen Anne, was ascertained as follows:

		Weight dwts. gr.	true value		cur. value	
			s.	d.	s.	d.
Dollar old plate Seville	-	17 12	4	6	6	0
Ditto of new	-	14 —	3	7½	4	9½
Mexico ditto	-	17 12	4	6	6	0
Pillar ditto	-	17 12	4	6¼	6	0
Peru ditto old plate	-	17 12	4	5	5	10½
Cross dollar	-	18 —	4	4½	3	10½
Ducatoon of Flanders	-	20 21	5	6	7	4
French old crown	-	17 11	4	6	6	0
Crusado of Portugal	-	14 4	2	10¼	3	9½
Three guilder piece of Holland	-	20 7	5	2¼	6	10
Old rix-dollar of the empire	-	18 10	4	6	6	0

The scarcity of specie obliges them to substitute a paper currency for carrying on their trade, which being subject to innumerable casualties, suffers generally a very great discount for sterling in the purchase of bills of exchange, or good silver or gold. This is not the case however with the West Indies; for their intercourse with the Spanish settlements furnishes them with such an abundance of specie, that at an average the exchange may be reckoned at 7 currency to 5 sterling.

The method of computing the exchange is in this case the same as with Ireland, and therefore the rules need not be repeated.

Examples of the Exchange with America.

Example 1. Glasgow receives an account of sales from Philadelphia, the nett proceeds amounting to 575*l.* 19*s.* 6*d.* currency; for how much sterling may Glasgow debit Philadelphia, the exchange being at 80 $\frac{1}{2}$ cent.?

$$\begin{array}{r}
 180 : 100 \\
 9 : 5 :: 575 \ 19 \ 6 \\
 \hline
 9)2879 \ 17 \ 6 \\
 \hline
 319 \ 19 \ 8\frac{2}{3} \text{ Answ.}
 \end{array}$$

Example 2. Glasgow receives a bill of exchange from Philadelphia for \$19*l.* 19*s.* 8½*d.* for how much currency is Glasgow debited at Philadelphia, the exchange being at 80 $\frac{1}{2}$ cent.?

$$\begin{array}{r}
 100 : 180 \\
 \text{By cancelling and } 5 : 9 :: 319 \ 19 \ 8\frac{2}{3} \\
 \text{dividing as above.} \quad \quad \quad 9
 \end{array}$$

$$\begin{array}{r}
 5) 2879 \ 17 \ 6 \\
 \hline
 575 \ 19 \ 6 \text{ currency, Answ.}
 \end{array}$$

Example

Example 3. Philadelphia is indebted to Glasgow in 1575*l.* 14*s.* 9*d.* currency; what sterling may Glasgow reckon to be remitted when the exchange is at 75 per cent.?

First, $175 : 100 :: 1575 \ 14 \ 9$, the two first terms of which being abbreviated by dividing them by 5×5 , there will be this new state:

$$\begin{array}{rcl} \text{Cur.} & \text{Ster.} & \text{Cur.} \\ 7 & : & 4 :: 1575 \ 14 \ 9 \\ & & 4 \end{array}$$

$$7)6302 \ 19 \ 0$$

£900 8 5 $\frac{1}{7}$ Sterling Answ.

Example 4. Glasgow receives a bill of exchange from Philadelphia for 900*l.* 8*s.* 5 $\frac{1}{7}$ *d.* sterling; for how much currency was Glasgow debited, the exchange being 75 $\frac{1}{2}$ cent.?

The first and second terms being abbreviated as above, it will be

$$\begin{array}{rcl} \text{Ster.} & \text{Cur.} & \text{Sterl.} \\ 4 & : & 7 :: 900 \ 8 \ 5\frac{1}{7} \\ & & 7 \end{array}$$

$$4)6302 \ 19 \ 0$$

£1575 14 9 currency Answ.

Or by Practice thus: £900 8 5 $\frac{1}{7}$ for 100

450 4 2 $\frac{1}{2}$ for 50 being $\frac{100}{2}$

225 2 1 $\frac{2}{7}$ for 25 being $\frac{100}{4}$

$$1575 \ 14 \ 9 \quad 175$$

Example 5. Glasgow consigns to Virginia goods $\frac{1}{2}$ invoice amounting to 578*l.* 11*s.* 6*d.* which are sold for 847*l.* 15*s.* 6*d.* currency; what sterling ought the factor to remit, deducting 5 $\frac{1}{2}$ cent. in full of commission and charges, and what doth Glasgow gain $\frac{1}{2}$ cent. upon the adventure, supposing the exchange at 30 $\frac{1}{2}$ cent.?

Exch. Com.

$$130 + 5 = 135 :: 100$$

$$27 :: 20 :: 147.775$$

20

$$3) \ 16955.500$$

$$9) \ 5651.83$$

627.981 to be remitted.

578 975 consigned.

49.006 gained on the whole.

$$\text{Then } 578.975 : 49.006 :: 100$$

100

$$578.975)4900.600(8\frac{1}{2} \text{ nearest}$$

4631.800

268.800

Example

Example 6. Virginia is indebted to Glasgow in 1575*l.* 19*s.* 6*d.* sterling; with how much currency will Glasgow be credited at Virginia, when the exchange is $33\frac{1}{3}\text{ } \pounds$ cent.?

$$\begin{array}{l} \text{First } 100 : 133\frac{1}{3} \\ 3 : 3 \end{array}$$

300 : 400 both terms reduced to thirds :

By cancelling the cyphers, it will be $3 : 4 :: 575 \text{ } 19 \text{ } 6$

$$\begin{array}{r} 3) 2303 \text{ } 18 \text{ } 0 \\ \hline \end{array}$$

$\pounds 767 \text{ } 19 \text{ } 4$ currency.

Or thus, $\pounds 575 \text{ } 10 \text{ } 6$ for 100

$$191 \text{ } 19 \text{ } 10 \text{ for } 33\frac{1}{3} \text{ or } 1\frac{1}{3}\%$$

Ans. Currency $\pounds 767 \text{ } 16 \text{ } 4 \text{ } 133\frac{1}{3}$

Example 7. Glasgow is indebted to Carolina in $\pounds 5759 \text{ } 18 \text{ } 9$ currency, exchange at 550 \pounds cent. ; for how much sterling may Carolina value on Glasgow ?

First $550 : 100$. Cancel one cypher on each side and divide by 5,

$$\begin{array}{l} 11 : 2 :: 5759 \text{ } 18 \text{ } 9 \\ 2 \end{array}$$

$$\begin{array}{r} 11) 11519 \text{ } 17 \text{ } 6 \\ \hline \end{array}$$

$1047 \text{ } 5 \text{ } 2\frac{8}{17}$ sterling Ans.

Example 8. Jamaica is indebted to Glasgow in 1550*l.* currency, for which Glasgow is ordered to draw on London, exchange 40 \pounds cent. how much money does Glasgow draw for the bill, being allowed $1\frac{1}{2}$ exchange for the draft to London ?

$$\begin{array}{l} 7 : 5 :: 1550 \\ 5 \end{array}$$

$$\begin{array}{r} 7) 7750 \\ 100) 1107 \text{ } 2 \text{ } 10\frac{1}{4} \text{ value of the bill.} \\ 2) 11 \text{ } 1 \text{ } 4\frac{1}{2} \text{ at } 1 \text{ } \pounds \text{ cent. exchange.} \\ 5 \text{ } 10 \text{ } 8\frac{1}{4} \text{ at } \frac{1}{2} \text{ } \pounds \text{ cent.} \end{array}$$

$\pounds 1123 \text{ } 14 \text{ } 11$ Received at Glasgow.
OBSERVATION.

When Britain exchanges upon the 100*l.* as in the above instances, the higher the exchange is, the advantage to Britain in remitting is the greater, and in drawing the less. Suppose, for instance, that the exchange between Britain and Ireland is at 12 \pounds cent. I can in that case purchase a bill for 100*l.* sterling to discharge the debt of 112*l.* Irish, whereas had the exchange been at 5 \pounds cent. the same bill would have cost me 106*l.* 13*s.* 4*d.* sterling ; but what I gain by remitting on this occasion is lost by the drawer of the bill, for his credit in Ireland is lessened by 112*l.* Irish, and he hath only received 100*l.* sterling, whereas had the exchange been at 5 \pounds cent. he would have received 106*l.* 13*s.* 4*d.* sterling for his 112*l.* Irish. They who deal in exchange with Ireland, ought to be well informed at all times of the state of trade between the two nations, and on whose side the balance lies, for as the

rise and fall of exchange is the true barometer of the balance of trade; so likewise by having proper intelligence of the imports from Ireland, and exports thither, one may in a great measure discern what will be the state of the exchange. Suppose, for example, Ireland had imported from Britain goods to the amount of £20,000, and had exported thither to the value of but £10,000, it is plain that Ireland can be at par with Britain for no more than £10,000, and yet there is a balance of £10,000 still due, which must be remitted to Britain before the account is evened. When there is no money due in Britain to compensate this balance, Sterling money in Ireland will become dear, and Irish money cheap, and as the demand for bills encreases, the price will be proportionably raised. The Irish merchant, who foresees this, will lay in a fund of credit in Britain for the occasion; and though at this time he can receive £112 Irish for his draft of £100, he may be able, by the time his bills fall due, to purchase remittances at £105. The British merchant, on the other hand, will muster up all he can to purchase remittances, to raise a stock of Irish money, which, upon the turn of the balance, he can draw for, with the odds of 5 or 6 $\frac{1}{2}$ cent. perhaps in his favour.

When the exchange with the plantations in America is high, which is generally the case where there is not a sufficiency of produce fit for the British market to answer the imports of Britain, bills of exchange are often a very expensive remittance; for which reason those who have stores abroad, and can afford to lie a little out of their money, chuse rather to purchase such produce as will come to the quickest market in some other colony upon the continent, or in the West Indies, in order to be remitted from thence in produce, or in bills of exchange.

Examples of exchange applied to drawing and remitting.

Example 1. When the exchange was at 12 per cent. Britain remitted to Ireland £5000; for how much sterling ought Britain to draw for a reimbursement when the exchange falls to 6 $\frac{1}{2}$ cent.?

First, $100 : 112 :: 5000$

$$\begin{array}{r} 112 \\ 100 \overline{) 560000} \end{array}$$

5600 amount in Ireland at 12 $\frac{1}{2}$ cent.

2dly, $106 : 100 :: 5600$

$$\begin{array}{r} 100 \\ 106 \overline{) 560000} \end{array}$$

106) 560000 (5283 0 $4\frac{1}{2}$ Sterling. Answer.

530

300

212

880

848

320

318

2

20

40

12

480

424

56

Or more expeditiously as barter.

Ir. Sterl. Ir.
112 - 5000 - 106

112
106) 56000

1.5283 0 4½ as before.

Hence Britain gains by this transaction 1283 0 4½, which will be found to be about 5 ⅓ cent.

Exam. When the exchange with Ireland rose to 12 ⅓ cent. Ireland drew on London for 15000 Sterling; how much Irish must be remitted to London to discharge the debt, when the exchange falls to 6 ⅓ cent.?

First, 5000 at 100 ⅓ cent.

500 at 10 ⅓ cent.

100 at 2 ⅓ cent.

5600 at 112 Irish received for drafts.

2dly, 5000 at 100 ⅓ cent.

250 at 5 ⅓ cent.

50 at 1 ⅓ cent.

5300 at 106 Irish remitted.

Difference 300 gained by Ireland, which is 6 ⅓ cent.

Exchange with Holland.

INTRODUCTION.

In Holland there are two banks, the one of Amsterdam and the other of Rotterdam. That of Amsterdam is not only the more famous of the two, but the most considerable in Europe. It was established on the 31st of January 1609, by the authority of the States General, under the direction of the burgomasters of the city, who having constituted themselves the perpetual cashiers of the merchants of Amsterdam, are themselves a security for the bank; and as the business of the bank is negotiated by transfers, millions may be paid in a day, without the intervention of any cash, which is of the greatest consequence in expediting trade that can possibly be imagined. Authors differ about the real sum of money that is deposited in this bank, but few have reckoned it under 30 millions sterling.

It is to this bank the city of Amsterdam owes its splendor and magnificence, which, though it possesses the greatest part of the merchants' ready money, rather promotes than interrupts the commerce, by the security and dispatch with which a bank credit is attended.

By the establishment of this bank it is ordained, that bills of exchange, and the payment of wholesale goods, shall only be in bank, unless the sum be under 300 guilders, in which case it cannot be entered into bank, without a duty of 6 stivers, excepting by the East and West India companies, who can enter into bank what sums they please without any duty whatever.

To have an account opened in the bank, there is a duty imposed of ten guilders for once, only; but if at any time that account should be overdrawn the merchant incurs a penalty of 3 ⅓ cent.

A merchant may draw his cash out of the bank at any time upon allowing 1 ⅓ ⅓ cent. for bank security, but if at that time the agio, that is, the difference between the bank and current money, or the discount

to which current money is liable, be below 5 $\frac{1}{2}$ cent. the treasurer is obliged to make good the difference, as 5 $\frac{1}{2}$ cent. which seems to have been the original agio, is always charged when it is received.

No merchant can draw for the money he puts into bank or any part of it until the next day, without making allowance of $\frac{1}{2}$ $\frac{1}{2}$ cent. unless the bank had opened only the day before, after balancing the books, or at the feast of Pentecost.

All accounts with the bank must be balanced twice a year, and that within six weeks after the bank is opened, under the penalty of 15 guilders.

No procuration is good at the bank unless it is registered there, and the noting of such procuration costs 50 stivers.

The time of noting in the bank is from seven to eleven in the forenoon; after which to three in the afternoon every note carried in will cost 6 stivers, and after three none are admitted.

When money is deposited in the bank, the depositor may call for it in specie, when he wants it, upon allowing a premium seldom exceeding $\frac{1}{2}$ $\frac{1}{2}$ cent. for bank security.

No money can be given in loan but upon security that is unexceptionable, and in judging of security the directors must be unanimous.

No director can use the freedom to abstract any money from the bank to supply any private demand, though but for a single day, upon pain of death.

The strictness and fidelity with which this famous bank is kept, is productive of so great a security on the part of the citizens, and contributes so much to dispatch in money matters, when a large sum can be negotiated with a single debit and credit, that a bank payment is reckoned from 3 to 6 $\frac{1}{2}$ cent. better than a payment in cash, besides a premium allowed the bank for every deposit. It is no wonder then if this bank be immensely rich, since the institution is so judicious, the regulations so wise, and the direction so proper.

In Holland they keep their accounts in pounds, shillings, and pence Flemish, divided as the British pound, but more generally in guilders or florins, stivers and pennings, reckoning 16 pennings to a stiver; and 20 stivers to a guilder or florin.

They reckon likewise 6 guilders or florins to the pound Flemish.

Britain exchanges with Holland upon the pound sterling, for which the latter gives an uncertain number of shillings and pence, or grotes Flemish according to the course of Exchange, which runs from 30 to 40s. Flemish $\frac{1}{2}$ 20s. sterling. The par of 1*l.* sterling, according to Sir Isaac Newton's table, will be found to be *l.* 1 16 6; but a guinea passes in Holland for 12 guilders, according to which estimation their coins may be reckoned as follows.

A duke	-	-	£.0	0	0 $\frac{1}{160}$
A stiver	-	-	0	0	1 $\frac{1}{20}$
A schilling	-	-	0	0	6 $\frac{3}{16}$
A guilder	-	-	0	1	0
A Zealand dollar	-	-	0	2	7 $\frac{1}{2}$
A rix dollar	-	-	0	4	4 $\frac{1}{2}$
A dry guilder	-	-	0	5	3 $\frac{1}{2}$
A ducat	-	-	0	9	2 $\frac{1}{2}$

To compute the exchanges with Holland, or any other place, where it is made upon the pound sterling.

Case 1. If Dutch money is required, let 1*l.* sterling be the first term, its equivalent Dutch the second, and the Sterling to be exchanged the third,

third, then will the Dutch money required be the fourth proportional. The equivalent Dutch money will likewise be found very readily by practice.

Case 2. If Sterling is required, let the Dutch money equivalent to 1*l.* sterling be the first term, 1*l.* the second, and the given Dutch the third, then will the sterling required be the fourth proportional.

Examples of Exchange with Holland.

Example 1. London is indebted to Holland in 1270 8 2 sterling, with how much Flemish is London debited at Amsterdam, when the exchange is 35*s.* 6*d.* Flemish ƒ pound sterling.

£. St. £. Fl.

1 : 1.775 :: 270.40833

1.775

135204166

1892858333

18928583333

27040833333

479.9749166 = £.479 19 5 $\frac{1}{2}$ Flemish.

By practice thus.

l. Flem.

270 8 2 for 1 0 0

135 4 1 for 10 0

67 12 0 $\frac{1}{2}$ for 5 0

6 15 2 $\frac{1}{2}$ for 6

Example 2. Holland is indebted to London in net proceeds of tobacco booked there at 479*l.* 19*s.* 6*d.* Flemish: for how much sterling may London draw, the exchange being 35*s.* 6*d.* Flemish ƒ pound Sterling?

l. Flem. l. St. 5) l. Flem.

5) 1.775 : 1 : 479.975

5) .355 5) 95.995

0.17 .071) 19.109 (270 8 2 sterling. Answ.

499

29

20

580

12

12

144

(6)

Example 3. Amsterdam remits to London 5104 guilders, 8 stivers, and 2 pennicks, exchange at 35 6 $\frac{1}{2}$ Flem. banc, what will this remittance credit Amsterdam for at London?

First, find the guilders contained in the exchange, proportioning as 20 to 6 thus,

20 : 6 :: 35.5416 : 10.6625

10 3

Hence

Hence to multiply by .3, being the same as to multiply by 3 and divide by 10, .3 will become a multiplier; the product of which into the course of exchange will always give the guilder contained in a pound sterling; wherefore

35.5416

.3

10.00250 guilders = £. at 35s. 6½d. each.

Then 10.6625 : 1 :: 5104.40625

2.1325

1020.88125

.4265

204.17625

.9853

)40.83525(478.725 = £.478 14 6.

3412

6715

7442

6185

2140

4430

(75)

Or thus. 35 6½

5104 8 2

12

40

5)426.6

5)20417625

85.3

40825 25.)478.725 = £.478 14 6

In multiplying by 40 671

the number of grotes in 7442

a guilder, 16 grotes are 6185

taken in for 8 stivers 2140

and 25 is the 2 phen- 4340

nings expressing the 4340

decimal of a grote. (75)

Example 4. London is indebted to Amsterdam in £478 14 6d. sterling, for how many guilders may Amsterdam draw, the exchange being at 35s. 6½d. per pound sterling?

478.725

35 schillings.

2393625 }

1436175 }

at 35

139362

at 6

19946875

at ½

17014.684735 schillings.

.3

5104.405125 Guilders

Or

478.725

for — 1 0

239.3625

for — 0 10

119.68125

for — 0 5

11.968125

for — 0 6

.997344

for — 0 0½

850.734219 l. Flemish.

6

5104.405314 Guilders.

Example

Example 5. A merchant in Glasgow is credited at Amsterdam for 2154 guilders, 12 stivers, and 4 pennicks, current money; for how much sterling may Glasgow value on Amsterdam, exchange 35s. 3½d. Flemish banc. agio, 4½ per cent?

	C.	B.	C.	B.	
First,	104 5	: 100	::	2154.6125	: 2061.83 Answer.
2dly,	35 3½	2061.83			
	12	40			
	<hr/>	<hr/>			
	423.5)	82473.20			

194.742 Answ. = £ 194 14 10.

Example 6. Glasgow draws on Amsterdam for £ 194 14 10 sterling, exchange 35s. 3½d. Flem. banc. pound sterling; how much current money will pay the draft, agio at 4½ per cent.?

First	194.742	for 20	Then	501	2061.83
	97.371	for 20		41.236	for 2 per cent.
	48.6855	for 5		41.236	for 2
	2.435275	for—3		10.309	for ½
	.4057125	for—½			

2154.613 cur. guilders.

343.638475 Flem. pounds.

6

2061.830925

Example 7. When the exchange is at 35s. what is the price of the guilder?

35
12

d. St. d. Flem. in a guilder.

2)420)d. Flem. : 240 :: 40

3 21

12

(7)

4

40

7)190

22⅔d. Sterl. Answer.

Example 8. When the guilder is sold at 22⅔d. Sterling, what is the exchange betwixt Britain and Holland?

22⅔ : 40 :: 240 Sterl.

1 7

4)160

4)1680

12)420

35s. Answ.

Example 9. When the bank guilder is worth 22*d.* Sterling, what ought to be the price of the current guilder, agio 4 $\frac{1}{2}$ cent.?

104 : 100 : 22

100

104)2200

21 $\frac{2}{3}$ *d.* Answer.

Holland exchanges with the trading nations upon the continent as follows:

With France, upon the French crown, for 54 grotes more or less,
 With Hamburg, upon the dollar, for 32 Flemish schillings more or less,
 With Spain, upon the ducat of 375 mervadies for 97 grotes more or less,
 With Portugal, upon the crusado of 400 reas, for 44 grotes, more or less,
 With Genoa, upon the piastre of 5 liv. banco, for 92 grotes, more or less,
 With Venice, upon the ducat of 24 gros banco, for 88 grotes more or less,
 With Leghorn, upon the piastre of 20 sols d'or, for 86 grotes, more or less,
 With Geneva, upon the crown of 60 sols curt. for 90 grotes, more or less,

According to the course.

And the computations are the same with exchanges betwixt Britain and the same places.

Exchange with the Austrian Netherlands.

Antwerp was once the metropolis for trade of the whole Seventeen Provinces, although Amsterdam and Rotterdam are at this day by far its superiors. It is however the principal place of exchange in the Austrian Netherlands, and still hath a considerable trade. The par of a pound Sterl. at Antwerp, according to Sir Isaac Newton, is 34*s.* 11*d.* Flemish, but later authors make it different; some 35*s.* 6 $\frac{1}{2}$ *d.* others 35*s.* 2*d.* and others 38 $\frac{2}{3}$ *s.* but the course is allowed by all to run from 30 to 40 schillings Flemish $\frac{1}{2}$ pound Sterling.

Examples of Exchange with Antwerp.

Exam. 1. How much Flemish will answer a London draft of £374 19*s.* Sterling, exchange at 37*s.* 6*d.* $\frac{1}{2}$ pound Sterling?

374 19 0 for 20

187 9 6 for 10

93 14 0 for 5

56 17 4 $\frac{1}{2}$ for 2

—————

1703 0 7 $\frac{1}{2}$ Flemish. Answ.

Ex. 2. How much Sterling will answer an Antwerp bill of £703 0*s.* 7 $\frac{1}{2}$ *d.* Flemish, exchange at 37*s.* 6*d.* Flemish $\frac{1}{2}$ pound Sterling?

37 6

2

—————

75

—————

45

—————

3)

—————

374.95 = £374 19*s.* Sterling.

—————

5634.25

—————

1124.85

—————

374.95 = £374 19*s.* Sterling.

In the last example one sixpence is added to the product of 40 out of $7\frac{1}{2}d.$ and the remaining three halfpence reduced to the decimal of sixpence : the division is made by the component parts of 75.

The different towns in Britain exchange with London for a small premium in favour of the latter, more or less, according to the demand for bills ; and in the same manner, Antwerp, and the other towns in the Netherlands exchange with Amsterdam from $\frac{1}{8}$ to $\frac{1}{2}$ d cent. in favour of Amsterdam, and the calculations in both cases are made as in factorage. We shall give an example of each.

Example 1. Glasgow draws on London for £760 at 30 days $\frac{1}{8}$ exchange, how much money is received for the draft ?

90

$$\begin{array}{r} 3\ 16 \text{ for } \frac{1}{8} \text{ d cent} = \frac{1}{8} \text{ of } \frac{1}{100} \\ 19 \text{ for } \frac{1}{8} \text{ d cent} = \frac{1}{4} \text{ of } \frac{1}{100} \end{array}$$

4 15 exchange at $\frac{1}{8}$

£.764 15 paid for his bill. Ans.

Example 2. Antwerp draws on Amsterdam for £760 Elemish, exchange at $1\frac{1}{2}$ d cent. how much Flemish will pay the bill at Antwerp ?

76

$$\begin{array}{r} 7\ 12 \text{ at } 1 \text{ d cent} = \frac{1}{100} \\ 3\ 16 \text{ at } \frac{1}{2} = \frac{1}{2} \text{ of } \frac{1}{100} \end{array}$$

11 8 exchange at $1\frac{1}{2}$.

£771 8 paid at Antwerp. Ans.

Exchange with Hamburgh.

INTRODUCTION.

Although the funds of the bank of Hamburgh are much inferior to those of the bank of Amsterdam, yet the integrity and exactness with which it is conducted hath procured it a very great reputation all over Europe, still more particularly in the north.

The inspection of this bank comes not under the cognizance of the senate, but as the citizens and corporations are sureties, they choose four directors by a majority of voices from among the principal of their own number. These directors must see that the regulations of the bank are duly observed, and impress the cashiers with money, without touching the treasure when there is a demand. Though the capital of this bank is supposed to be very considerable, it yet is very difficult to conclude concerning it with any degree of certainty, as the clerks and managers are bound to secrecy by oath ; which hath likewise this effect, that no seizure can be made of any deposit or bank account, as no one knows how another stands with the bank. None but citizens can have the benefit of a bank-account, or of lodging money there by way of deposit, without interest. The least sum which can be wrote in bank is 100 marks lubs ; and every sum betwixt 100 and 300 marks lubs that is wrote in bank is taxed with a duty of 2 schillings lubs at entry ; but any sum exceeding 300 marks is entered gratis.

The

The stated hours of transacting business in the bank are from seven to ten in the morning; but the bank is kept open to five in the afternoon for such as have a mind to write in the bank at the expense of 2 sols lubs for each sum.

Every account that is opened with the bank costs an expense of 50 rix dollars or 150 marks lubs. Loans are made out of this bank upon a deposit of silver, jewels, precious stones, &c. which are received upon inventory; and if not relieved at the end of six months, by paying the principal and a moderate interest, they are auctioned at the bar of the bank upon a day advertised for their sale and delivery.

They keep their accounts, in the bank, and through the city, either in rix dollars, sols, and deniers lubs, or in marks, sols, and deniers lubs. The rix dollar is worth 3 marks of 48 sols lubs weighing 532 grains.

The livre-gros or pound Flemish is equal to $7\frac{1}{2}$ marks lubs, or 20 sols gros, or 120 sols lubs.

The marks lubs is divided sometimes into 32 gros, but more generally into 16 schillings lubs, and each of these into 12 pennings.

Hamburg exchanges with Britain in schillings and grotes Flemish, and the par of their rix-dollar is reckoned at 4s. 6d. Sterling, so that the par of 1*l.* Sterling, is 13 marks 5 schillings lubs, 35s. 6 $\frac{1}{2}$ d. Flemish.

The value of the rix-dollar being every where known, and its standard variable, it is applied to the valuation of all kinds of merchandizes as well as coins; the principal current coins in those parts are those of Denmark and Holstein, Lubec and Hamburg, which taking them at the par, may be valued as follows:

A tryling $\frac{1}{4}$ of a phenning - £ 0 0 0 $\frac{3}{32}$ Sterling.

A fixing $\frac{1}{2}$ of a phenning - - 0 0 0 $\frac{3}{16}$

A phenning $\frac{1}{2}$ of a schilling lubs 0 0 0 $\frac{3}{16}$

One schilling lubs $\frac{3}{16}$ of a mark 0 0 1 $\frac{1}{8}$

The dollar=2 marks - - 0 3 0

The rix-dollar=3 marks - - 0 4 6

The ducat of 6 $\frac{1}{4}$ marks - - 0 9 4 $\frac{1}{2}$

The current money hath been so much adulterated of late years, that the agio hath risen from 15 to 20, to 30, and 40 $\frac{1}{2}$ cent; but all bills of exchange are paid at the bank.

Examples of Exchange with Hamburg.

Example 1. London draws on Hamburg for 1500 Sterling; how many marks must be paid at Hamburg, the exchange at 35s. 9d. Flem, banco $\frac{1}{2}$ pound Sterling?

As 20s. Flem= $7\frac{1}{2}$ marks, it will 20 : 7.5 :: 35.5

The two first terms abridged by 5.4 : 1.5 :: 35.5

1.5

4) 53.25

13.3125 marks.

=£1 Sterl.

Hence 15 will be a constant multiplier, and 4 a constant divisor, for finding the marks contained in the course of exchange equal to a pound Sterling.

l. marks. l. m. s.

Then 1 : 13.3125 :: 500 : 6656 4

0 0

Gr

Exchange with Hamburg.

Or in other words, since one is the first term, multiply the marks in one pound by the given number of pounds, and the product answers the question;

For 13.3125

500

— make

6656 25 = 6656 4s. lubs. Answ.

Or by practice thus :

35 6

3

8) 106 6

13 5

Then 500l.

13 marks

6500 for 13 marks

125 for 4s. or $\frac{1}{4}$ of a mark

31 $\frac{1}{2}$ for 1s. or $\frac{1}{4}$ of $\frac{1}{4}$

6656 4 marks as before.

Example 2. Hamburg draws on London 6656 marks, 4 schillings lubs; what Sterling must be paid at London, the exchange at 35s. 6d. Flem. banco $\frac{1}{4}$ pound Sterling?

35.5

1.5

4) 53.25

13.3125) 6656.25 (500l. Sterling. Answ.

6656.25

(0)

Or by practice, thus,

35.6

6

213

6656.4

16

) 106500 (500l. as before

1065

(0)

Ex. 3. Hamburg is indebted to London in the neat proceeds of a consignment amounting to 5600 marks current money; for how much Sterl. may London draw, exchange at 36s. Flem. banco, agio 30 $\frac{1}{4}$ cent.?

Cancel a cypher in each of the first terms, and then it will be

C. B.

13 : 10 :: 5600

10

13) 5600

4333 $\frac{1}{2}$

Carried forward.

$$\begin{array}{r}
 36 \\
 3 \\
 \hline
 108
 \end{array}
 \begin{array}{r}
 4333\frac{1}{3} \text{ banco,} \\
 8 \\
 \hline
 34666\frac{2}{3} (320.987 = 1.320 \text{ 19 9 fere} \\
 226 \\
 \hline
 1066 \\
 \hline
 946 \\
 \hline
 826 \\
 \hline
 (70)
 \end{array}$$

Ex. 4. When the exchange with Hamburg is at 33s. 6d. Flem. banco £ pound Sterling, what is the price of the mark lubs?

s. Fl.	s. lubs.
20	= 120
10	= 60
5	= 30
1	= 6
6	= 3

$$\begin{array}{r}
 \text{d.} \\
 219 : 240 :: 16 \\
 16 \\
 \hline
 219)3840(17\frac{1}{2}\frac{1}{9} \\
 \hline
 1650 \\
 \hline
 117
 \end{array}$$

OBSERVATIONS.

When Britain exchanges upon the imaginary price of 1*l*. Sterling, as with the Netherlands and Hamburg, the British merchant will find his account in remitting when the course is high, and drawing when it is low; as it is better to get 36s. Flemish for a pound sterling, than 35s. If what hath been said in the last observation has been duly considered and digested, an example will be sufficient illustration.

Example of drawing and remitting.

Ex. 1. When exchange was at 36s. 6d. Flemish, Britain remitted to Amsterdam 5000*l*. Sterling, but upon the fall of the Exchange to 35s. Flemish, Britain drew to be reimbursed; for how much Sterling may Britain draw to bring home this remittance?

Sixpences.

$$\begin{array}{r}
 73 : 5000 :: 70 \\
 73
 \end{array}$$

$$\begin{array}{r}
 7)36500|0
 \end{array}$$

$$1.5214 \text{ 5 } 8\frac{1}{2}$$

Ans.

Ex.

Ex. 2. When the exchange was at 36s. 6d. Flemish, Britain remitted to Amsterdam 5000 guilders; but when the exchange fell to 35s. Britain drew for the same number of guilders; what advantage to Britain attended the negotiation?

First, 36.5	2dly, 35	5000
.3	.3	
<hr/>	<hr/>	<hr/>
5)10 95	10.5	.3)1000
<hr/>	<hr/>	<hr/>
	2.1	17)3333.33
		<hr/>

2.19)1000.00(456 12 5 at 36s. 6d.

1240

1450

136

20

2720

530

22 × 12 = 1104

9

Drawn 476 3 9½

Remitted 456 12 5

Gained 19 11 4½

Hamburg exchanges with other trading nations as follow:

With France, upon the crown of 60 sols, for 27 schills lub, more or less,
 With Spain, upon the ducat of 375 mervadies for 83 gros, more or less,
 With Portugal, upon the crusade of 400 reas, for 42 gr ss, more or less,
 With Venice, upon the banc. décat of 24 gross, for 86 gros, more or less,
 With Vienna, upon 100 Hamburg rix-dollars banco, for 139 rix-dollars of
 the Empire, more or less,
 With Nuremberg, on ditto, for 135 dollars of Nur. more or less.

} According to the
course.

EXAMPLES.

Ex. 1. Reduce 975 marks 2⅓ schillings lub, bank money of Ham-
 burgh, into livres, sols, and deniers tournois of France; exchange at
 26½ sols lub banco \mathfrak{d} crown, of 70 sols tournois?

Exchange at 27 ¼ 975 2⅓

16
 649
 15602½
 24

649) 394456

Cr. 576 58. 5
 3

Livres 1730 10 5 French money. Answ.

Ex.

Example. 2. In 1730 liv. 18 sols. 5 den. how many Hamburgh marks, exchange at $27 \frac{1}{4}$ sols lubs per crown of 60 sols tournois?

3)1730 15 5

276 58 5

27 $\frac{1}{4}$

4032

1152

24 = $2 \frac{1}{4}$ of 576

13 $\frac{1}{2}$ for 30 sols

9 for 20

1 $\frac{3}{4}$ for 4

1 $\frac{3}{4}$ for 4

$\frac{1}{61}$ for --4 deniers.

4)15602 $\frac{1}{6}$

4) 3902 $\frac{1}{2}$

Marks 975 2

After the same manner may the exchange betwixt Hamburgh and any other place, when the exchange is made on the piece, be computed. When the exchange is made on the 100 rix dollars, the computation is similar to that betwixt Britain and the plantations.

Exchange with France.

Paris and Bourdeaux are the principal places of exchange in France, and indeed, in these places, the business of exchange is particularly studied. Accounts are kept throughout the French dominions in livres, sols, and deniers, divided as the British pound. In exchange with France we pay so many pence sterling for their crown or ecu of 3 livres, or 60 sols tournois. As they have not always any piece of coin of that value, this ideal crown, or crown of exchange, is distinguished from the real crown, or ecu d'argent, by the name of the *crown of 60 sols tournois*.—The exchange between France and other countries varies more than any other, occasioned by the frequent alteration of their coin, which is the effect of an arbitrary government. The king may at any time by an arret, order the money to be recoined at what number of crowns he pleases out of the mark, which must render their value variable in other places, whatever value royal authority may stamp upon them in France. By the last arret of the 15th of June, 1726, $8 \frac{3}{4}$ crowns are appointed to be coined out of the mark of 7 ounces, 17 penny weights, and 12 grains English, and each of these crowns to pass for 6 livres; so that, in that case, the mark contains 50 livres 5 sols, which is intrinsically worth 40s. $8 \frac{1}{2}d.$ sterling. Wherefore the present par of 3 livres, or crown of 60 sols tournois, is 29.149 pence English, and whatever is paid more or les than this, must be a gain or loss. According to this par their coins may be estimated as follows:

A denier	-	-	1.0	0	0 $\frac{1}{3}$ $\frac{3}{6}$
A liard of 3 deniers	-	-	0	0	0 $\frac{3}{3}$ $\frac{3}{6}$
A dardene of 2 liards	-	-	0	0	0 $\frac{2}{1}$ $\frac{2}{6}$
A sol of 2 dardenes	-	-	0	0	0 $\frac{6}{1}$ $\frac{3}{6}$

A frank

Exchange with France.

A frank of 30 sols or 1 livre	L. O	0	9 $\frac{1}{4}$
A crown of exchange 60 sols	0	2	5 $\frac{1}{4}$
A double crown of 6 livres	0	4	10 $\frac{1}{2}$
A lewis d'or of 8 crowns	-	0	19 6

They have likewise half and quarter crowns and half and quarter francs.

To compute the exchanges with France.

Case 1. If French money is required, let the course of exchange in pence be the first term, 1 crown or three livres according to the requisition, be the second term, and the given Sterling reduced to pence the third, then will the fourth proportional be the answer.

Case 2. If Sterling be required, reverse the last rule, or make the calculation by the course.

These rules universally hold in computing the exchanges with those places where the exchange is made on any fixed piece, the price whereof is determined by the course.

When France exchanges with other countries, who have likewise a piece of exchange, 100 of the one is given for so many of the other, and the calculations in that proportion.

Examples of the exchanges with France.

Ex. 1. London draws on Paris for £ 566 13 4; how many livres, &c. will clear the draft on Paris, the exchange being at 31d. $\frac{1}{2}$ ecu?

	56613.4
	20
	<hr/>
	11333
	12
	<hr/>
d. livres	136000
31 : 3 ::	3 livres.
	<hr/>
	31)408000(13161 5 9 $\frac{2}{5}$
	<hr/>
	98
	<hr/>
	50
	<hr/>
	190
	<hr/>
	40
	<hr/>
	9
	20
	<hr/>
	180
	<hr/>
	25
	12
	<hr/>
	300
	<hr/>
	21

Exam.

Exam. 2. London received from Paris 13161 livres, 5 sols, and $9\frac{3}{4}$ deniers; for how much Sterling was the draft, the exchange being at 31*d.* Sterling £ ecu?

l. 3; 31 : n : 13161.263 Or thus 3) 13161 5 $9\frac{3}{4}$

$$\begin{array}{r}
 31 \\
 \hline
 39483789 \\
 2) 407999153 \\
 \hline
 12) 135999717 \\
 \hline
 20) 11333 \quad 3\frac{3}{4} \\
 \hline
 566 \quad 13 \quad 3\frac{3}{4}
 \end{array}$$

$$\begin{array}{r}
 8) \quad 4387 \quad 1 \quad 11 \\
 \hline
 30) \quad 548 \quad 7 \quad 9 \text{ at } 30d. \\
 \quad \quad 18 \quad 5 \quad 7 \text{ at } 1 \\
 \hline
 1.566 \quad 13 \quad 4 \text{ Answ.}
 \end{array}$$

Exchange with Spain.

The monies of Spain are of two sorts, the one called *plate money*, and the other *vellon*. A rial vellon is worth in Spain $8\frac{1}{2}$ quarts copper money, the rial of old plate of Exchange is worth 16 vellon, and the effective rial of new plate 17; which makes a difference between these two species of rial as 32 to 17, or $53\frac{1}{8}$ £ cent.

By the word *plate* is understood silver money, wherein some of the merchants keep their accounts; and that which is used for the negotiation of foreign exchange is distinguished by the name of *old plate*, which is ideal in the same sense with the exchange crown of France, or the pound sterling of Britain.

The foreign bankers or remitters at Madrid, Cadiz, Seville, &c. keep their accounts in piastres, rials and mervadies old plate, reckoning 34 mervadies to a rial, and 8 rials to a piastre, the par of which is 3*s.* 7*d.* sterling.

The shopkeepers at Madrid, the custom-house, and other dealers within the kingdom, keep their accounts in rials, and mervadies vellon. Some merchants, particularly in Valencia, keep their accounts in piastres, sols and deniers, divided as the French livre, or the British pound.

The doubloon of exchange is equal to 4 piastres, or 32 rials.

The ducat, or ducado current is equal to 11 rials of old plate, or 374 mervadies; but the ducat of exchange is equal to 375 mervadies.

The piastre of exchange is likewise reckoned at 15 rials vellon, and 2 mervadies.—It is proper that a drawer of a bill upon Spain should expressly stipulate the payments to be made either in gold or silver, or the bearer of the bill may sustain a loss of $1\frac{1}{2}$ £ per cent.

The Spanish silver and copper coins, from the above par, may be estimated as follows:

A mervadie	-	-	-	0	0	0 $\frac{43}{100}$
A quartile=2 mervadies	-	-	-	0	0	0 $\frac{43}{50}$
A rial plate=17 quartiles, or 34 mervadies,	-	-	-	0	0	5 $\frac{3}{8}$
A pistrine=2 rials plate	-	-	-	0	0	10 $\frac{3}{4}$
A dollar, old plate=Seville 10 rials	-	-	-	0	4	6
A dollar of new plate=8 rials plate	-	-	-	0	3	7
Mexico ditto	-	-	-	0	4	6
Pillar ditto	-	-	-	0	4	6 $\frac{1}{2}$
Peru ditto old plate	-	-	-	0	4	5
A cross dollar	-	-	-	0	4	4 $\frac{1}{4}$

The gold coins are pistoles and their fractions: the pistole is worth 4 dollars, or 17s. 11d. and the fractions in proportion.

The course between Britain and Spain is always below par, from 35 to 40 pence $\frac{1}{2}$ piastre.

Examples of Exchange with Spain.

Ex. London remits to Cadiz $l. 576 \ 12 \ 3\frac{3}{4}$ Sterling, exchange at $37\frac{7}{8}d.$

$d.$ piast. $l.$
 $37\frac{7}{8} : 1 :: 576 \ 12 \ 2\frac{3}{4}$

20

303

11532
12

138386
8

piast. ri. mer.
303)1107094.3653.775=3663 6 7 Answ.

1980

1629

1144

2350

2290

1690

175

Ex. 2. Cadiz remits to London 3653 piast. 6 ri. 7 mer. at $37\frac{7}{8}$ exchange $\frac{1}{2}$ piastre; what will the remittance amount to in London?

3653.775

$\frac{1}{10}$
 $\frac{1}{2}$
 $\frac{1}{3}$
 $\frac{1}{4}$

365.3775=2s.

182.6887=1

22.8361= $1\frac{1}{2}$

5.7090= $\frac{3}{8}$

576.6113= $l. 576 \ 12 \ 2\frac{3}{4}$ Answ.

Rials vellon are reduced into rials of exchange, and the contrary, piastres effective into piastres of exchange, and rials vellon, as in the following examples.

Ex. 1. Reduce 5005 ri. 18 mer. vellon to rials of exchange.

ri.

ri. mer.

5005 16
8½

40044 = the product of 8, to which 4 is added for 16 m.

2502½ = the product of ½

4) 42546½ = the product of 8½ quarts in a rial vellon.

4) 10636½
2659½ rials of exchange Answ.

Exam. 2. Reduce 2659 ri. 5 mer. of exchange, to rials vellon.

2659 5

10. quarts in a rial of exchange.

8.5)4256½

Rials 5005 16 mer. vellon. Answ.

Exam. 3. Reduce 250 piastres effective to rials vellon.

8

2000

½ 8

16000

1000

16) 17000

1062 16 mervadies vellon. Answ.

In most of the inland towns in Spain they keep their accounts in mervadies, hundreds and thousands of mervadies, and exchange upon the ducat of 375 mervadies.

EXAMPLE.

Spain is indebted to Britain in 5745 ♂ 575 mervadies at 53d. sterling ♂ ducat of 375 mervadies: how much sterling will even the account in Britain?

5) 5745 ♂ 575

£.12) 1149.115 for 4s. sterling.

95 759 for 4d.

£.1244.874 = £.1244 17 6

Exchange with Portugal.

In Lisbon, and in general, throughout the Portuguese dominions, accounts are kept in milreas and reas, reckoning 1000 of the latter to one of the former. The milrea is no real coin, but an imaginary piece of account, of which a crusadoe of silver contains 1000 or 0 ♂ 480 = 480 reas. The par of a milrea is 5s. 7½d. according to which the gold monies of Portugal are as follow:

The piece of 25 ♂ 600 double Joannes	£.7	4	0
Ditto of 24 - - -	6	15	0
Ditto of 12 ♂ 800 single Joannes	3	12	0
Ditto of 12 - - -	3	7	6
Ditto of 6 ♂ 400 half Joannes	1	16	0
Ditto of 4 ♂ 300 moidore-stamped	1	7	0

P p

The

Exchange with Portugal.

The piece of 3 \cup 200 quarter Joannes	-	£.0	18	0
Ditto of 2 \cup 400 half moidore	-	0	13	6
Ditto of 1 \cup 600 $\frac{1}{8}$ Joannes	-	0	9	0
Ditto of 1 \cup 200 quarter moidore	-	0	6	9
Ditto of 0 \cup 800 $\frac{1}{16}$ Joannes or testoon piece	-	0	4	6

The silver monies are as follow :

The crusado of 400 reas not stamped	-	£.0	2	3
Ditto of 480 reas stamped in 1643	-	0	2	8 $\frac{2}{5}$
The 12 vintin piece of 240 reas	-	0	1	6
The 5 ditto of 100 reas	-	0	0	9
The 2 $\frac{1}{2}$ vintin ditto of 50 reas	-	0	0	4 $\frac{1}{2}$

The copper coins as follow :

The vintin piece of 20 reas	-	0	0	1 $\frac{1}{2}$
The half and quarter ditto, according to the same proportion.	-	-	-	-

The course of exchange betwixt Britain and Lisbon is betwixt 5 and 5s. 3d.

EXAMPLES.

Exam. 1. London remits to Oporto £.578 : 19 : 6, exchange at 5s. 3d. $\frac{1}{4}$ milrea; what will be received at Oporto?

s.	d.	m.	£.	s.	d.
5	3	1	:	:	978 19 6
4			:	:	20

21 threepen. 11579
4

3) 46318
7) 15439 \cup 333

2205 \cup 619 Answ.

mil. reas.

Exam. 2. Oporto remits to London 2205 \cup 619 exchange at 5s. 3d. $\frac{1}{4}$ milrea; how much sterling will this be reckoned at in London?

4) 2205 619

20) 551.4075 at 5s.
27.5702975 at 3d.

578.9749785 = 578 : 19 : 6 Answ.

Exchange with Genoa.

St. George's bank hath a prodigious sway in the republic of Genoa, and is constituted of such branches of the public revenue as have been mortgaged by the government for the payment of such sums as have been borrowed during the exigencies of the commonwealth. The administration is during life, by which means it hath become a kind of inferior senate which often breaks the uniformity of their aristocrat government.

Accounts are kept in the bank in piastres or pezzoes, which are divided into soldi and denari, as the British pound; but some of the merchants keep their accounts in liras, or liras, soldi and denari, divided as before: this money is only $\frac{1}{5}$ of the value of the other, as the Scots money is $\frac{1}{12}$ of sterl.

The par of $\left\{ \begin{array}{l} \text{a pezzoe or piastre is } 54d. \\ \text{a lire or lira} \quad \quad \quad 10\frac{1}{2} \end{array} \right.$

According

According to which their coins may be estimated as follow :

A denari	-	-	-	-	0	0	0 $\frac{9}{16}$
A soldi of 12 denari	-	-	-	-	0	0	0 $\frac{9}{16}$
A chevalet or 4 soldi	-	-	-	-	0	0	1 $\frac{1}{2}$
A testoon or 30 soldi	-	-	-	-	0	1	1 $\frac{1}{2}$
A genoini or 60 testoons	-	-	-	-	0	6	9
A pistole	-	-	-	-	0	15	0
A Spanish pistole	-	-	-	-	0	17	11

The exchange runs between 45 and 50*d*.

Examples of Exchange.

Exam. 1. In 784 *pez.* 19*s.* 6*d.* lire money, how much money of exchange ?

p. s. d.
5) 784 19 6 lire money.

156 19 10 $\frac{1}{2}$ exchange money Answ.

Exam. 2. Reduce 156 *pez.* 19*s.* 10 $\frac{1}{2}$ *d.* exchange money, to lires ?

156 19 10 $\frac{1}{2}$
h5

784 19 6 lire money, Answ.

Example 3. London is indebted to Genoa in 1710*l.* 16*s.* 4*d.* for how many pezzoes may Genoa value on London, the exchange at 47 $\frac{1}{2}$ *d.* ?

d. $\frac{1}{2}$ p. pez. £. s. d. $\frac{1}{2}$ p.

47 $\frac{1}{2}$ =95 : 1 : : 1710 16 4=821192

s. d.

8644 2 6 Answ.

Exam. Genoa is indebted to London 8644 *pez.* 2*s.* 6*d.*; for how much sterling may London value on Genoa, the exchange at 47 $\frac{1}{2}$ p pezzoe ?

6) 8644 2 6

8) 1440 13 9 for 40*d.*

2) 110 1 8 $\frac{5}{8}$ for 5

90 0 10 $\frac{3}{8}$ for 2 $\frac{1}{2}$

1710 16 4 Answer.

Exam. 5. London draws on Genoa for 1710*l.* 16*s.* 4*d.* sterling ; how much money will pay the draught, exchange at 48*d.* p piastre ?

1710 16 4

5 time 4*s.* in a pound sterling.

Pezzoes 8554 1 8 of exchange.

5 liras in a pezzoe.

42770 8 4 liras money. Answer.

Exam. 6. Genoa is indebted to London in 42770 *pez.* 8*s.* 4*d.* lire money, how much sterling will this amount to, the exchange at 4*s.* p pezzoe ?

5) 42770 8 4

5) 8554 1 8 pezzoes of exchange.

£.1710 16 4 sterling, at 4*s.*

P p 2

Exchange.

Exchange with Leghorn.

In Leghorn accounts are kept in piastres, soldi, and denari, divided as at Genoa. Some likewise keep their accounts in liras or lires, as the piastre; but this money is only $\frac{1}{3}$ of the money of the exchange.

The par of London is 4s. 4d. but the course runs from 45 to 30d.

The coins of Leghorn may be estimated as follow :

A denari	-	-	£0	0	0	$\frac{1}{3}$
A quartini	-	4 denari	0	0	0	$\frac{1}{3}$
A soldi	-	3 quartini	0	0	0	$\frac{1}{3}$
A caraca or grain	5 quartini	-	0	0	0	$\frac{1}{3}$
A julio or paulo	8 grains	-	0	0	5	$\frac{1}{3}$
A piastre of exchange	-	-	0	4	4	$\frac{1}{3}$
A ducat of 150 soldi	-	-	0	5	5	$\frac{1}{3}$
A pistole of 21 liras	-	-	0	15	6	$\frac{1}{3}$

Examples of Exchange.

Exam. 1. London draws on Leghorn for 465l. 19s. 6d. sterling; what must be paid at Leghorn, the exchange at 46d. $\frac{1}{3}$ piastre?

$$46 : 1 :: 465 \quad 19 \quad 6$$

290

9319

6

23) 55917

Piastres 2431 3 $5\frac{3}{4}$

Exam. 2. Leghorn draws on London for 2431 piast. 3s. $5\frac{3}{4}$ d. what will pay the bill at London, exchange at 46d. $\frac{1}{3}$ piastre?

$$6) 2431 \quad 5 \quad 5\frac{3}{4}$$

$$8) 405 \quad 3 \quad 11 \quad \text{for } 40d.$$

$$5) 50 \quad 12 \quad 11\frac{7}{8} \quad \text{for } 5$$

$$10 \quad 2 \quad 6\frac{3}{4} \quad \text{for } 1$$

465 19 6 Ans.

Exam. 3. London is indebted to Leghorn in 6535 piast. 9s. 6d. lire money; what sterling stands an equivalent in the London merchants' books, the exchange being at 50d. $\frac{1}{3}$ piastre?

$$6) 6535 \quad 9 \quad 6$$

$$6) 1089 \quad 4 \quad 11 \quad \text{money of exchange}$$

$$4) 181 \quad 12 \quad 9\frac{5}{8} \quad \text{at } 40d.$$

$$45 \quad 7 \quad 8\frac{1}{2} \quad \text{at } 10$$

226 13 $6\frac{1}{2}$ at 50 Answer.

By estimating the fractions sometimes above their value, and at other times below their value, as seems most convenient, perplexing denominators are avoided, and the answer found with sufficient exactitude.

Exchange with Venice.

The bank of Venice, or banco del giro, is a public depository for the reception of the merchants and traders money, established by an edict of the republic,

republic, enacting that the payment of merchandizes by wholesale, and bills of exchange, is to be made in bank; and that all debtors and creditors shall be obliged, the one to carry their money to the bank and the other to receive their payment in bank, by transfers from the one account to the other. But to remedy the inconvenience that may arise for want of ready money to satisfy the demands of strangers, to supply the necessities of real trade, a ready money bank account hath been opened, for effective payments, which, instead of diminishing the funds of the bank, hath been found by experience, greatly to have increased them. — The funds of this bank are fixed to 5,000,000 of ducats, for the administration of which the republic is guarantee. — The accounts of the bank are kept in livres, sols, and deniers gros; the livre is equal to 10 ducats bank, or 240 gros, the ducat being equal to 24 gros.

Money of exchange is always understood to be that of ducats in bank, which is imaginary, 100 whereof make 120 ducats current money; so that the difference between bank and current money is an agio of 20 $\frac{1}{3}$ Cent. though the brokers have invented another agio to be added, which is more or less according to bargain.

The par of a ducat banco is 4s. 3d. sterling, and the course between 45 and 50d.

The Venetian coins are as follow;

A pacoli	-	0	0	0 $\frac{5}{18}$
A soldi, or 12 pacoli	-	0	0	0 $\frac{60}{181}$
A jule, or 18 soldi	-	0	0	5 $\frac{17}{181}$
A restoon, or 3 jules	-	0	1	5 $\frac{16}{181}$
A ducat current, or 124 soldi	-	0	3	4 $\frac{1}{181}$
A chequin, or 17 livres	-	0	9	2

Lire money is divided as the British pound, and 1 ducat banco is worth $7\frac{1}{3}$ lires.

Examples of Exchange.

Exam. 1. London draws on Venice for 1541 18s. sterling, how much must be paid at Venice, exchange at 45 $\frac{1}{2}$ d. $\frac{1}{3}$ ducat banco?

541	18				
20					
<hr/>					
10838					
12					
<hr/>					
		duc.	s.	d.	
45.625)	130056.000	(2850	10	10 $\frac{1}{3}$	Answer.
<hr/>					
388060					
<hr/>					
230600					
<hr/>					
24750					
20					
495000					
<hr/>					
38750					
12					
<hr/>					
456000					
<hr/>					
8750					

Exam. 2. When the exchange was at 5*s.* London remitted to Portugal 500*l.* sterling, but when the exchange rose to 5*s.* 6*d.* London drew to be reimbursed of this remittance; for how much sterling was the bill sold? Sixpences. £. Sixpences.

$$10 : 500 :: 11$$

$$\text{Or } 500 \times 4 = 2000 \text{ mil. at } 5\text{s. } 6\text{d.}$$

$$\begin{array}{r} 11 \\ \hline 10) 5500 \end{array}$$

$$\begin{array}{r} 11 \\ \hline 4) 22000 \end{array}$$

£.550 Answer.

£.550 Sterling.

Exam. 3. When the exchange was at 31*d.* Britain remitted to France 1000 crowns, but when the exchange rose to 32*d.* Britain drew for the same number of crowns; what was paid for the remittance, and how much was received for the draught?

1000 crowns at 31*d.*

$$\begin{array}{r} 125 \quad \text{at } 30\text{d.} \\ 4 \quad 3 \quad 4 \text{ at } 1\text{d.} \end{array}$$

$$\begin{array}{r} \text{£. } 129 \quad 3 \quad 4 \text{ paid at } 31\text{d.} \\ 4 \quad 3 \quad 4 \quad \text{at } 1\text{d.} \end{array}$$

$$\text{£. } 133 \quad 6 \quad 8 \text{ recd. at } 32\text{d.}$$

Note, In exchanging with other places of Europe not mentioned, we use the medium of Amsterdam and Hamburg, which hath rendered Amsterdam despotic in the article of exchanges.

Comparison of WEIGHTS and MEASURES.

AS it is of the utmost importance for the extensive trader, not only to be acquainted with the weights and measures of the different countries with which he may have occasion to deal, but with their relation one to another; I shall now insert two tables, presenting the conformity which the weights and measures of the most noted trading places of Europe have with one another, discoverable by inspection, to which are prefixed a few examples of their comparison,

Examples of the Comparison of Weights and Measures.

Exam. 1. If 7 aunes of Paris make 9 yards of London, 36 yards of London 49 aunes of Holland, 7 aunes of Holland 9 braces of Milan, 3 braces of Milan 2 vares of Arragon, 5 vares of Arragon 2 canes of Montpellier, 9 canes of Montpellier 10 canes of Thoulouse, and 4 canes of Thoulouse 9 aunes of Troyes in Champaigne; how many aunes of Troyes will measure 100 aunes of Paris?

Antecedents

Antecedents.		Consequents.
7 aunes of Paris	=	9 yards of London
36 yards of London	=	49 aunes of Holland
7 aunes of Holland	=	9 braces of Milan
3 braces of Milan	=	2 vares of Arragon
5 vares of Arragon	=	2 canes of Montpellier
9 canes of Montpellier	=	10 canes of Thoulouse
4 canes of Thoulouse	=	9 aunes of Troyes ;
How many aunes of Troyes	=	100 aunes of Paris ?
Both sides of the equation being abridged, the operation will stand		
3×100		
$\frac{\quad}{2} = 150$ aunes of Troyes. Answ.		

Exam. 2. Suppose you owe 100 aunes of wheat at Lyons, and would know what quantity you would purchase at Macon to replace them, and have no other mean of knowledge but the following, viz.

3 aunes of Lyons	=	4 settiers of Paris
1 settier of Paris	=	2 bushels of Bourdeaux
36 bushels of Bourdeaux	=	27 muds of Amsterdam
27 muds of Amsterdam	=	46 sandegas of Cadiz
230 sandegas of Cadiz	=	57 aunes of Macon
How many of Macon	=	100 of Lyons ?

Both sides of the equation being abridged, we will have

$$\frac{46 \times 2 \times 100}{115} = 80 \text{ aunes of Macon to replace 100 at Lyons.}$$

Exam. 3. Suppose 103 $\frac{1}{2}$ lb of Amsterdam weigh 100 $\frac{1}{2}$ lb of Paris ; 100 $\frac{1}{2}$ lb of Paris 150 $\frac{1}{2}$ lb of Genoa ; 100 $\frac{1}{2}$ lb of Genoa 70 $\frac{1}{2}$ lb of Leipsic ; 100 $\frac{1}{2}$ lb of Leipsic 160 $\frac{1}{2}$ lb in Milan : how many $\frac{1}{2}$ lb of Milan will 54 $\frac{1}{2}$ lb of Amsterdam weigh ?

The terms in this example being equated and abridged it will be

$$\frac{3 \times 2 \times 7 \times 528}{5 \times 5} = 920\frac{1}{2} \text{ of Milan} = 548\frac{1}{2} \text{ of Amsterdam.}$$

Exam. 4. Suppose a merchant of Hamburgh, not knowing the proportion between the ell of that place and yard of London, and having orders to procure 81 yards of cloth, of which 7 ells of Hamburgh must be had for 3*l.* sterling ; how shall he discover how many pounds sterling the 81 yards will amount to, only by knowing that 7 ells of France make 9 yards of London, and 7 ells of Holland make 4 ells of France, and that 1 ell of Holland makes 1 $\frac{1}{5}$ of Hamburgh :

Note, since $1 = 1\frac{1}{5}$, consequently $5 = 6$, which dispatches the fraction

9 yards of London	=	7 ells of France
4 ells of France	=	7 ells of Holland
5 ditto of Holland	=	6 ditto of Hamburgh
7 ditto of Hamburgh	=	3 <i>l.</i> Sterling

How much sterling for 81 yards ?

Both sides of the equation being abridged, it will be

$$\frac{9 \times 7 \times 3 \times 3}{2 \times 5} = \text{£.56 14s. } \textbf{Answ.}$$

F I N I S.

72

100

44

10

12



Grange Castle

William. Tyndal

390" 9"
154" 3"
544" 12"



FL 22.10.65

HF
5633
J3
1815

Jackson, William
Book-keeping

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